

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

AN ACT relating to sales and use tax; revising the sales tax chapter to include the administration of the use tax; repealing duplicative provisions; making conforming amendments; specifying applicability; and providing for effective dates.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. W.S. 5-9-128(a)(vi)(D), 9-1-507(j)(ii), 9-4-604(g)(i)(A) and (h)(i)(A), 16-9-209(f), 16-10-105(b)(iii), 18-5-509(a), 18-16-107(a)(xxii), 31-2-103(d) through (f), 31-2-104(k), 31-2-201(k)(intro) and (o)(ii), 31-18-408, 35-12-105(c), 39-15-101(a)(vii)(intro), (xv), (xxxix)(U)(VII) and by creating new paragraphs (xlviii) through (xlix), 39-15-102(a) and by creating new subsections (g) and (h), 39-15-103(a)(i)(A) and (K), (b)(i) through (iii) and (c)(ii), 39-15-104(a), (b) and (f)(intro), 39-15-105(a)(intro), (vi) by creating a new subparagraph (F) and (vii)(B), 39-15-106(a), 39-15-107(a)(i), (vi), (b)(intro), (i), (iv), (xi) and by creating a new paragraph (xii), 39-15-108(b)(ii)(intro) and (d)(i), 39-15-109(d) by creating a new paragraph (v), 39-15-110 by creating a new subsection (c), 39-15-111(b)(iii)(intro), (c) and by creating a new subsection (s), 39-15-202(a), 39-15-203(a)(i)(E)(III), (ii)(F)(III), (v)(E)(III) and (vi)(G)(III), 39-15-306(b)(v), 39-15-402(a)(vii), 39-15-501(a)(intro), 39-15-502(a)(i), (g)(i), (ii)(A) and (iii), 39-17-209(c)(v)(C), 39-17-309(c)(vi)(C) and 39-18-105(b) are amended to read:

5-9-128. Civil jurisdiction.

(a) Each circuit court has exclusive original civil jurisdiction within the boundaries of the state for:

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(vi) Actions to foreclose and enforce the following statutory liens only, when the amount claimed on the lien does not exceed fifty thousand dollars (\$50,000.00), exclusive of court costs:

(D) Liens for taxes as provided by W.S. 39-15-108(d) ~~and 39-16-108(d)~~.

9-1-507. Examination of books of state institutions, agencies and certain districts and entities; independent audit authorized; guidelines.

(j) The director of the department of audit shall certify:

(ii) To the director of the state department of revenue by October 5 of each year, a list of counties, cities and towns that failed to comply with paragraph (a)(vii) of this section. Notwithstanding any other provision of law, the director of the department of revenue shall withhold monthly disbursements of state and local sales, use and lodging tax revenues under W.S. 39-15-111, ~~and 39-15-211, 39-16-111 and 39-16-211~~ to the noncompliant county, city or town for the period after October 15 until the noncompliant county, city or town has come into compliance unless good cause for noncompliance is shown to the director of the department of audit as described in W.S. 9-1-510(b). All withheld disbursements under this paragraph shall be retained by director of the department of revenue in the account from which the disbursement would be made until the county, city or town is in compliance with paragraph (a)(vii) of this section, or as otherwise provided by law. The director of the department of audit shall certify to the director of the department of revenue

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

when a county, city or town comes into compliance with paragraph (a)(vii) of this section. The director of the department of revenue shall certify monthly to the department of audit, the legislature and the noncompliant county, city or town the amount of disbursements withheld until the noncompliant county, city or town has come into compliance;

9-4-604. Distribution and use; capital construction projects and bonds; municipal, county and special district purposes.

(g) Not to exceed forty million dollars (\$40,000,000.00) of the total proceeds of all bonds issued under subsection (b) of this section may be loaned or granted to incorporated cities and towns. Loans or grants shall be made only under the following conditions:

(i) Loans may be made for municipal purposes with or without interest. If the state loan and investment board deems it necessary to secure the loan, no security other than pledges of specified revenue to repay a loan shall be required. Before a loan application is approved the board shall determine by proper investigation that:

(A) The applicant will fully utilize all local revenue sources reasonably and legally available for repaying the loan for which an application is made excluding the local optional sales and use tax authorized by W.S. 39-15-204(a)(i) or (iii); ~~and 39-16-204(a)(i) or (ii);~~

(h) Not to exceed twenty million dollars (\$20,000,000.00) of the total proceeds of all bonds issued under subsection (b) of this section may be loaned or

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

granted to counties or special districts. As used in this subsection "special districts" means hospital districts, fire protection districts, sanitary and improvement districts, solid waste disposal districts, service and improvement districts and water and sewer districts. Notwithstanding any other provision of law, no special district, either standing alone or as a member of a joint powers board, shall receive any grant or loan under this section until the special district's grant or loan application has received a written review from the board of county commissioners in any county in which the special district is located. The board of county commissioners shall review: (1) the ability of the special district to fund the project through bonds, (2) whether the project is adverse to the needs, plans or general welfare of the county, (3) whether the special district has utilized local funding resources, and (4) whether the special district has met county standards. If any part of the special district lies within five (5) miles of the corporate limits of any city or town, the special district's grant or loan application shall also receive a written review from the governing body of the city or town. The written review shall be submitted to the state loan and investment board by the special district with its grant or loan application. Loans or grants shall be made only under the following conditions:

(i) Loans, with or without interest, may only be made for county or special district purposes which are permitted by law. If the state loan and investment board deems it necessary to secure the loan, no security other than pledges of specified revenue to repay a loan shall be required. Before a loan application is approved the board shall determine by proper investigation that:

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(A) The applicant will fully utilize all local revenue sources reasonably and legally available for repaying the loan excluding the local optional sales and use tax under W.S. 39-15-204(a)(i) or (iii); ~~and 39-16-204(a)(i) or (ii);~~

16-9-209. Special fee.

(f) All special fees billed and collected by a local exchange company or radio communications service provider shall not be considered revenues of the local exchange company or radio communications service provider and are not subject to tax under W.S. 39-15-101 through ~~39-16-311~~ 39-15-502.

16-10-105. Ordinance or resolution for construction; required and authorized provisions.

(b) Subject to voter approval as provided by subsection (e) of this section, a city, town, county or joint powers board may fund the surface water drainage utility by general and special funds, revenue or other bonds and other forms of indebtedness, service charges or a combination of these sources. The resolution or ordinance establishing the utility, or a resolution or ordinance later adopted by the governing body, shall specify the means of financing the surface water drainage utility by one (1) or more of the following sources:

(iii) Any other source of revenue including the capital facilities tax collected under W.S. 39-15-203(a)(iii), ~~and 39-16-203(a)(ii)~~ if so dedicated.

18-5-509. Referral.

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(a) Any board of county commissioners which receives an application to permit a wind energy facility or solar energy facility which does not meet the definition of an industrial facility as defined in W.S. 35-12-102(a)(vii)(E) or (G) may refer the facility to the industrial siting council for additional permitting consistent with the requirements of the Industrial Development Information and Siting Act, W.S. 35-12-101 through 35-12-119, but the provisions of W.S. 39-15-111 ~~and 39-16-111~~ shall not apply. A referral shall be made only when a board of county commissioners finds there are potentially significant adverse environmental, social or economic issues which the county board of commissioners does not have the expertise to consider or authority to address.

18-16-107. Powers of district.

(a) Each district may:

(xxii) Impose an optional sales and use tax pursuant to W.S. 39-15-203; ~~and 39-16-203;~~

31-2-103. Contents of application; signature; vehicle identification number; issuance of certificate.

(d) Upon receipt of an application and payment of fees any county clerk shall, if satisfied that the applicant is the owner of the vehicle for which application for certificate of title is made, issue a paper certificate of title or electronic certificate of title, if available, upon a form or electronic format, approved by and provided at cost to the county clerk by the department in the name of the owner bearing the signature and seal of the county clerk's office. The county clerk shall not deliver a certificate of title issued under this section until

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

presentation of a receipt for payment of sales or use tax pursuant to W.S. 39-15-107(b) ~~or 39-16-107(b)~~ or presentation of a county treasurer receipt noting a valid exemption from paying the sales or use tax. If a lien is filed with respect to the vehicle, the county clerk shall, within three (3) business days, deliver a copy of the filed lien and a copy of the issued title to the financial institution and if available, such delivery may be made electronically. Each paper certificate of title or electronic version, shall bear a document control number with county designation and certificate of title number. The title shall be completely filled out giving a description of the vehicle including factory price in a manner prescribed by the department, indicate all encumbrances or liens on the vehicle and indicate the date of issue. Certificates of title shall contain forms for assignment of title or interest and warranty thereof by the owner with space for notation of liens and encumbrances at the time of transfer on the reverse side and contain space for the notarization of the seller's signature for a sale or transfer of title. Certificates of title are valid for the vehicle so long as the vehicle is owned or held by the person in whose name the title was issued. A certificate of title is prima facie proof of ownership of the vehicle for which the certificate was issued.

(e) Notwithstanding subsection (d) of this section, a person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that repossesses a motor vehicle on which it has filed a lien shall not be liable for sales or use tax or for any penalties for nonpayment of the sales or use tax pursuant to W.S. 39-15-107(b) ~~or 39-16-107(b)~~ prior to obtaining a title from the county clerk for that vehicle.

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(f) Notwithstanding subsection (d) of this section, an insurance company that acquires ownership of a motor vehicle pursuant to a damage settlement shall not be liable for sales or use tax or for any penalties for nonpayment of the sales or use tax pursuant to W.S. 39-15-107(b) ~~or 39-16-107(b)~~ prior to obtaining a title from the county clerk for that vehicle.

31-2-104. Transfer of ownership.

(k) Notwithstanding the provisions of subsection (j) of this section, the surviving owner or owners of a vehicle held by joint tenants with the right of survivorship may transfer ownership without first obtaining a title in the name of the surviving owner or owners by complying with the requirements of subsection (a) of this section and providing the transferee with a certified copy of the death certificate of the deceased owner. Any applicable sales or use tax shall be paid pursuant to W.S. 39-15-107(b) ~~or 39-16-107(b)~~.

31-2-201. Registration required; timelines.

(k) W.S. 31-2-225 notwithstanding, upon compliance with W.S. 39-15-107(b) ~~and 39-16-107(b)~~, if applicable, an owner of a commercial vehicle that is not a Wyoming based commercial vehicle as defined by W.S. 31-18-201(a)(vi), a nonresident owner of a vehicle not employed in this state, or any owner upon transfer of ownership or lease, may, as an alternative to registration, obtain one (1) temporary registration permit in a twelve (12) month period authorizing operation of the vehicle on the highways of this state for a period not to exceed ninety (90) days from the date of issuance of the temporary registration permit.

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

Any registration issued under this section shall bear a distinctive number assigned to the vehicle, an expiration date and at all times be prominently displayed and clearly visible on the vehicle in the manner prescribed by the department. Application for a temporary registration permit shall be made to the county treasurer in the manner and form prescribed by the department. A temporary registration permit under this subsection shall be considered an initial registration under W.S. 31-1-101(a)(xxx). The fee for the temporary registration permit shall be an amount equal to the following fractions of the annual registration fees for the vehicle required under W.S. 31-3-101:

(o) A resident found to be in control of a vehicle operated or driven upon any highway for which Wyoming vehicle registration is required shall be rebuttably presumed to be the actual owner of the vehicle, subject to the following:

(ii) Upon a determination that a resident is in control of a vehicle operated or driven upon any highway in Wyoming for which Wyoming vehicle registration is required, the department shall notify the resident in writing that the resident is required to register the vehicle and to pay any sales or use taxes due on the purchase or use of the vehicle in accordance with W.S. 39-15-107(b)(i) ~~or 39-16-107(b)(ii)~~ within thirty (30) days from the date of the notice;

31-18-408. Provision of sales and use tax information; penalty.

(a) Any person engaged in the business of selling tangible personal property, at retail, outside of this state, and operating any motor vehicle in this state

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

delivering to the purchaser or the purchaser's agent in this state any goods sold by the vendor shall, upon entering this state, provide necessary information to the department of revenue for the purposes of the collection of any sales or use tax which may be due under the provisions of W.S. 39-15-101 through ~~39-16-311~~39-15-502. The department shall provide forms furnished by the department of revenue for the operator to provide the necessary information for the department of revenue to collect any use tax due. The department of revenue shall promulgate necessary rules and regulations to implement this provision pursuant to W.S. 39-11-102.

(b) Any person knowingly violating the provisions of this section or any rules promulgated under it shall, in addition to any penalty imposed under W.S. 31-18-701 through 31-18-707, be liable for a civil penalty of not less than one hundred dollars (\$100.00) and not to exceed an amount equal to three (3) times the amount of the sales or use tax due under the provisions of W.S. 39-15-101 through ~~39-16-311~~39-15-502.

35-12-105. Appointment and duties of administrator; staff; rules and regulations.

(c) The director, administrator and the staff of the division are authorized to the extent possible, at the request of local governments, to provide technical assistance to local governments in the preparation of anticipated impacts related to a proposed project consistent with W.S. 39-15-111(c) and (d) ~~and 39-16-111(d) and (e)~~ and negotiation of agreements with applicants as provided for in W.S. 35-12-107.

CHAPTER 15

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

SALES AND USE TAX

ARTICLE 1
STATE SALES AND USE TAX

39-15-101. Definitions.

(a) As used in this article:

(vii) "Sale" means any transfer of title or possession in this state for a consideration. Including "Sale" includes a purchase by a person for storage, use or consumption in this state and includes the fabrication of tangible personal property when the materials are furnished by the purchaser. but excluding "Sale" does not include an exchange or transfer of tangible personal property upon which the seller or lessor has directly or indirectly paid sales or use tax incidental to:

(xv) "Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii), a remote seller to the extent provided by W.S. 39-15-501 and a marketplace facilitator to the extent provided by W.S. 39-15-502. A person is not in the business of selling if selling tangible personal property, admissions or services which are subject to taxation under this article is not a habitual or regular activity of the person. Agents acting under the authority of the vendor include but are not limited to truckers, peddlers, canvassers, salespersons, representatives, employees, supervisors, distributors, delivery persons or any other persons performing services in this state. "Vendor" also includes every person who

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

engages in regular or systematic solicitation by three (3) or more separate transmittances of an advertisement or advertisements in any twelve (12) month period in a consumer market in this state by the distribution of catalogs, periodicals, advertising flyers, or other advertising, or by means of print, radio, television or other electronic media, by mail, telegraph, telephone, computer data base, cable, optic, microwave, satellite or other communication system for the purpose of effecting retail sales of tangible personal property;

(xxxix) Telecommunications definitions:

(U) "Telecommunications service" means the electronic transmission, conveyance or routing of voice, data, audio, video or any other information or signals to a point, or between or among points. The term telecommunications service includes such transmission, conveyance or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmission, conveyance or routing without regard to whether such service is referred to as voice over internet protocol services or is classified by the Federal Communications Commission as enhanced or value added. Telecommunications service shall not include:

(VII) Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of the services by the programming service provider. Radio and television audio and video programming services shall include but not be limited to cable service as defined in 47 U.S.C. 522(6) and audio and video

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;

(xlviii) "Purchase price" means the sales price paid for property purchased for storage, use or consumption in this state;

(xlix) "Storage" means the keeping or retention in this state of tangible personal property purchased from a vendor for any purpose except for sale in the course of business or subsequent use outside the state;

(xlx) "Use" means the exercise of any right or power over tangible personal property incident to ownership or by any transaction where possession is given by lease or contract.

39-15-102. Administration; confidentiality.

(a) This article is known and may be cited as the "~~Selective Sales Tax Act of 1937~~"-"Sales and Use Tax Act".

(g) The state preempts the field of imposing tax upon sales and purchases of tangible personal property and storage, use and consumption of tangible personal property as provided by this article. No county, city, town or other political subdivision may impose, levy or collect taxes upon sales or storage, use or consumption of tangible personal property except as provided in this section.

(h) The use tax imposed under this chapter shall be administered in the same manner as the sales tax imposed under this chapter and shall be distributed in the same manner as sales taxes collected under this chapter subject to the specific requirements of this chapter.

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

39-15-103. Imposition.

(a) Taxable event. The following shall apply:

(i) Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

(A) The sales price of every retail sale of tangible personal property within the state and upon the purchase price of persons making first use of taxable services or storing, using or consuming taxable personal property or specified digital products in this state;

(K) The sales price paid for all services and tangible personal property used in rendering services to real or tangible personal property within an oil or gas well site beginning with and including the setting and cementing of production casing, or if production casing is not set as in the case of an open hole completion, after the completion of the underreaming or the attainment of total depth of the oil or gas well and continuing with all activities sequentially required for the production of any oil or gas well regardless of the chronological occurrence of the activity. All services required during the entire productive life of the well, including recompletion, all the way through abandonment shall be subject to this subparagraph. The provisions of W.S. 39-15-301 through 39-15-311 ~~and W.S. 39-16-301 through 39-16-311~~ shall not apply to this subparagraph;

(b) Basis of tax. The following shall apply:

(i) Except as provided by W.S. 39-15-105, there is levied and shall be paid by the purchaser on all sales

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

and purchases an excise tax upon all events as provided by subsection (a) of this section;

(ii) For purposes of W.S. 39-15-107(b)(i), the sales price of motor vehicles, house trailers, trailer coaches, trailers or semitrailers as defined by W.S. 31-1-101 shall be declared by the purchaser upon a copy of the original invoice from the vendor or upon an affidavit furnished by the department if not purchased from a vendor and the tax collected shall be based upon the declaration or invoice;

(iii) Except for those vehicles specified under W.S. 39-15-107(b)(viii), the tax imposed by this article upon the sale of a motor vehicle, house trailer, trailer coach, trailer or semitrailer purchased inside or outside the state of Wyoming as a gift shall be collected from the donee prior to the first registration based upon the fair market value of the gift at the time of the gift;

(c) Taxpayer. The following shall apply:

(ii) Every person purchasing goods or services taxed by this article and every person making first use of taxable services or storing, using or consuming tangible personal property or specified digital products from a vendor who does not maintain a place of business in this state is liable for the taxes and shall pay any tax owed to the department unless the taxes have been paid to a vendor. Specified digital products are only subject to the tax imposed by this article as specified in subparagraph (a)(i)(P) of this section. The liability is not extinguished until the tax has been paid to the state except that a receipt given to the person by a registered vendor in accordance with paragraph (i) of this subsection

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

is sufficient to relieve the purchaser from further liability;

39-15-104. Taxation rate.

(a) Except as provided by W.S. 39-15-105 there is levied and shall be paid by the purchaser on all sales and purchases an excise tax of three percent (3%) upon all events as provided by W.S. 39-15-103(a).

(b) Effective July 1, 1993, in addition to the sales excise tax under subsection (a) of this section there is imposed an additional sales-excise tax of one percent (1%) which shall be administered as if the sales-tax rate under subsection (a) of this section was increased from three percent (3%) to four percent (4%). The revenue from these increases shall be distributed in the same manner as other sales-excise tax revenue under those sections.

(f) The tax rate imposed upon a transaction-sale or purchase subject to this chapter shall be sourced as follows:

39-15-105. Exemptions.

(a) The following sales, purchases or leases are exempt from the excise tax imposed by this article:

(vi) For the purpose of exempting sales of services and tangible personal property which are essential human goods and services, the following are exempt:

(F) Tangible personal property sold by any person for delivery in this state is deemed sold for storage, use or consumption herein and is subject to the

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

tax imposed by this article unless the person selling the property has received from the purchaser a signed certificate stating the property was purchased for resale and showing his name and address;

(vii) For the purpose of exempting sales of services provided primarily to businesses, the following are exempt:

(B) A person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that forecloses a lien or repossesses a motor vehicle on which it has filed a lien shall not be liable for payment of sales or use tax, penalties or interest due under this section ~~or W.S. 39-16-108~~ for that vehicle.

39-15-106. Licenses; permits.

(a) Every vendor shall obtain from the department a sales tax license to conduct business in the state. The license shall be granted only upon application stating the name and address of the applicant, the name and address of all agents operating in the state, the character of the business in which the applicant proposes to engage, the location of ~~the proposed business and~~ all places of business together with other information as the department may require. Effective July 1, 1997, a license fee of sixty dollars (\$60.00) shall be required from each new vendor, except for any remote vendor who has no requirement to register in this state, or who is using one (1) of the technology models pursuant to the streamlined sales and use tax agreement. Failure of a vendor to timely file any return may result in forfeiture of the license granted under this section. The department shall charge sixty

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

dollars (\$60.00) for reinstatement of any forfeited license. The department shall send any vendor who reports no gross sales for three (3) consecutive years a form prescribed by the department to show cause why the vendor's license should not be revoked. The vendor shall complete and file the report with the department within thirty (30) days of receipt of the form. If the department finds just cause for the vendor to retain the license, no further action shall be taken. If the department finds just cause to revoke the license, the vendor shall be notified of the revocation. Any vendor whose license is revoked under this subsection may appeal the decision to the state board of equalization as provided in subsection (g) of this section.

39-15-107. Compliance; collection procedures.

(a) Returns, reports and preservation of records. The following shall apply:

(i) Each vendor shall on or before the last day of each month file a true return showing the preceding month's gross sales and remit all taxes to the department. The returns shall contain such information and be made in the manner as the department by regulation prescribes. The department may provide an option for the return to be submitted and for any taxes to be remitted electronically. The department may allow extensions for filing returns and paying the taxes by regulation, but no extension may be for more than ninety (90) days. If the total tax to be remitted by a vendor during any month is less than one hundred fifty dollars (\$150.00), a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. If the accounting methods regularly

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

used by any vendor are such that reports of sales made during a calendar month would impose unnecessary hardships, the department after receiving a formal request filed by the vendor may accept reports at intervals as would be more convenient to the taxpayer. Any vendor shall report whether the vendor sells nicotine products, as defined by W.S. 39-18-101(a)(xi), in this state to the department in the form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the nicotine sales reporting requirements. Every person purchasing goods or services taxable by this article who does not pay the tax owed to a vendor and every person storing, using or consuming tangible personal property purchased from a vendor who does not maintain a place of business in this state is liable for the tax imposed by this article and shall, on or before the last day of each month, file a return showing the gross purchases made during the preceding month and remit all taxes due to the department as provided in this paragraph. The return shall contain such information and be made in the manner as the department shall prescribe by rule and regulation. The department, by rule and regulation, may allow an extension for filing a return and paying any tax due, but no extension shall be granted for more than ninety (90) days;

(vi) ~~The~~ If any vendor discontinues his business or sells his stock of goods he shall ~~file~~ make a final return and payment within thirty (30) days after discontinuing or selling his thereafter. His successor in business shall withhold from the purchase price an amount equal to any taxes, penalty or interest due until the time the former owner produces a receipt from the department showing that all amounts due have been paid or a certificate that no taxes are due. If the successor fails

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

to withhold from the purchase price the amount due the successor is liable for same;

(b) Payment. Except as otherwise provided in this chapter, there is levied and shall be paid by the purchaser an excise tax at the rate applied under W.S. 39-15-104 upon sales and purchases in Wyoming. The vendor shall collect the tax and give the purchaser a receipt therefor displaying the tax paid separately. The following shall apply:

(i) Except as provided by paragraph (viii) of this subsection, no vendor shall collect taxes imposed by this article upon the sale of motor vehicles, house trailers, trailer coaches, trailers or semitrailers. The taxes imposed shall be collected by the county treasurer prior to the first registration in Wyoming and not upon subsequent registration by the same applicant. The county treasurer may allow the taxes to be paid electronically after the amount of sales tax has been determined by the county treasurer. The county treasurer may charge a fee of not more than the costs of processing the transaction but not to exceed a fee of three percent (3%) as necessary to recoup fees incurred due to electronic payments. The county treasurer shall provide the applicant a receipt specifying the amount of sales tax collected and noting any valid exemption from sales tax. The county treasurer shall collect and remit to the department the tax in effect in the county of the owner's principal residence as indicated on the owner's driver's license or other government issued identification. The tax shall not be collected if the vehicle was previously registered by the same nonresident owner in another state;

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(iv) A person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that forecloses a lien or repossesses a motor vehicle on which it has filed a lien, or an insurance company that acquires ownership of a motor vehicle pursuant to a damage settlement, shall not be liable for payment of sales or use tax, penalties or interest due under this section ~~or W.S. 39-16-107~~ for that vehicle;

(xi) If a vendor or direct payer pays taxes due and payable under this chapter on or before the fifteenth day of the month that the taxes are due under paragraph (v) of this subsection, a credit shall be allowed against the taxes imposed by this chapter for expenses incurred by a vendor or direct payer for the accounting and reporting of taxes. The credit is equal to one and ninety-five hundredths percent (1.95%) of the amount of tax due, provided that the total credit under this paragraph ~~and W.S. 39-16-107(b)(viii)~~ shall not exceed five hundred dollars (\$500.00) in any month. The vendor or direct payer shall deduct the credit for each tax period on forms prescribed and furnished by the department. The credit shall be deducted only from the share of the tax that is distributed to the general fund under W.S. 39-15-111(b)(i) ~~;~~.

(xii) The county treasurer may collect the tax due and any interest, penalties or costs of collection through the use of a collection agency or by the filing of a civil action.

39-15-108. Enforcement.

(b) Interest. The following shall apply:

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(ii) If the sales or use tax on a vehicle, including local option sales or use tax, under W.S. 39-15-101 through 39-15-211, ~~or 39-16-101 through 39-16-211,~~ is not paid within sixty-five (65) days after the date of the sale, or in the case of a motor vehicle brought into this state, sixty-five (65) days after the vehicle is brought into the state if the owner submits to the county treasurer an affidavit and any other satisfactory proof as necessary to verify the date the vehicle was brought into the state:

(d) Liens. The following shall apply:

(i) Any tax due under this article constitutes a debt to the state from the persons who are parties to the transaction, other than any vendor or other seller who is prohibited or not authorized by law to collect any tax under this article, and is a lien from the date the tax is due on all the real and personal property of those persons. The lien does not apply to purchasers who paid the tax to the vendor. Notice of the lien shall be filed with the county clerk of the county in which the persons who are parties to the transaction reside or in which the vendor conducts business. The tax lien ~~does not~~ shall have preference over ~~preexisting indebtedness but shall have priority from and after the date of filing or recording.~~ all liens except any valid mortgage or other liens of record filed or recorded prior to the date the tax became due. The department shall cancel lien statements within sixty (60) days after taxes due are paid or collected. No other action by the department is required to perfect a lien under this paragraph regardless of the type of property involved;

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

39-15-109. Taxpayer remedies.

(d) Credits. The following shall apply:

(v) The department shall allow a credit for sales tax legally imposed and paid to another state on a purchase equal to but not exceeding the liability for use tax under this article on that purchase. The department may require that any claim for a credit be substantiated in writing showing the sales tax paid.

39-15-110. Statute of limitations.

(c) Every vendor and person storing, using or consuming tangible personal property in this state shall preserve within this state for three (3) years suitable records and books as may be necessary to determine the amount of tax for which the vendor or person is liable under the provisions of this article, together with invoices and books showing all merchandise purchased. All records, books and invoices shall be available for examination by the department during regular business hours except as arranged by mutual consent.

39-15-111. Distribution.

(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Except as otherwise provided in subsection (p) of this section, for all revenue collected by the department under W.S. 39-15-104 the department shall:

(iii) From the remaining share, ~~until June 30, 2004, deduct an amount equivalent to one-half percent~~

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

~~(0.5%) and thereafter~~ deduct an amount equivalent to one percent (1%) of the tax collected under W.S. 39-15-104. From this amount, the department shall distribute ~~until June 30, 2004, twenty thousand dollars (\$20,000.00) and thereafter~~ forty thousand dollars (\$40,000.00) of sales tax and ten thousand dollars (\$10,000.00) of use tax annually to each county in equal monthly installments and then distribute the remainder to each county in the proportion that the total population of the county bears to the total population of the state. The balance shall then be paid monthly to the treasurers of the counties, cities and towns for payment into their respective general funds. The percentage of the balance that will be distributed to each county and its cities and towns will be determined by computing the percentage that net sales taxes collected attributable to vendors in each county including its cities and towns bear to total net sales taxes collected of vendors in all counties including their cities and towns. Subject to subsection (h) of this section, this percentage of the balance shall be distributed within each county as follows:

(c) If any person commences after the effective date of this act to construct an industrial facility, as that term is defined in W.S. 35-12-102, under a permit issued pursuant to W.S. 35-12-106, or if the federal or state government commences to construct any project within this state with an estimated construction cost as specified in the definition of industrial facility in W.S. 35-12-102 the department of revenue shall thereafter pay to the county treasurer and the county treasurer will distribute to the county, cities and towns of that county in which the industrial facility or project is located, impact assistance payments from the monies available under paragraph (b)(i) of this section. Each payment to the

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

county treasurer shall be equal to an amount determined by the industrial siting council under this subsection and shall continue during the period of construction except that in the case of an industrial facility or a federal or state government project which is expected to continue in phases for an indefinite period of time, the department of revenue shall discontinue payments under this section when construction of any phase has ceased or been substantially completed for twelve (12) consecutive months. The person constructing the industrial facility and the counties affected by the construction of the industrial facility shall provide evidence at the public hearing held pursuant to W.S. 35-12-110(f)(i) of the mitigated and unmitigated impacts that the construction will have on the counties, cities and towns determined by the industrial siting council to be affected by the construction of the industrial facility. The industrial siting council shall review the evidence of the impacts and determine, applying a preponderance of evidence standard, the dollar amount of the unmitigated impacts. The council shall state, in the order issued under W.S. 35-12-113(a), the total dollar amount of the impact assistance payment and include specific findings of fact detailing the basis for the total dollar amount determination and if requested by the affected county, city or town, its justification for rejecting, in whole or in part, an application for an impact assistance payment. The impact assistance payment shall be distributed by the department of revenue in an amount and on a schedule determined by the council, based on evidence presented at the hearing. Under no circumstances shall the total dollar amount of the impact assistance payment exceed the maximum allowable percentage specified in this subsection of the total estimated material costs of the facility, as those costs are determined by the council. The maximum allowable percentage

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

shall be two and twenty-five hundredths percent (2.25%) for facilities with total estimated materials costs of three hundred fifty million dollars (\$350,000,000.00) or less except as otherwise provided in this subsection, two percent (2%) for facilities with total estimated materials costs in excess of three hundred fifty million dollars (\$350,000,000.00) but less than eight hundred fifty million dollars (\$850,000,000.00) and one and one-half percent (1.50%) for facilities with total estimated materials costs of eight hundred fifty million dollars (\$850,000,000.00) or more. For facilities with total estimated materials costs of three hundred fifty million dollars (\$350,000,000.00) or less, the council may increase the maximum allowable percentage to not more than two and seventy-six hundredths percent (2.76%) if the council includes in the specific findings required under this subsection that the maximum allowable percentage of two and twenty-five hundredths percent (2.25%) is insufficient to mitigate the identified impacts. The council shall submit a report to the joint appropriations committee and the joint minerals, business and economic development interim committee not later than ten (10) business days after increasing the maximum allowable percentage as specified in this subsection, including data to support the increase. The impact assistance payments shall be distributed to the county treasurer and the county treasurer will distribute to the county and to the cities and towns therein based on a ratio established by the industrial siting council during a public hearing held in accordance with W.S. 35-12-110(f)(i). In determining the distribution ratio, the industrial siting council may consider the extent and location of the unmitigated impacts, the populations of the affected counties, cities and towns, including any disproportionate impacts on smaller communities, and any other equitable factor. The industrial siting council shall

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

review the distribution ratio for construction projects on a regular basis and make appropriate adjustments. A governing body which is primarily affected by the facility, or any person issued a permit pursuant to W.S. 35-12-106, may petition the industrial siting council for review and adjustment of the distribution ratio or the amount of the impact assistance payment upon a showing of good cause. The impact assistance payment shall be in addition to all other distributions under this section, but no impact assistance payment shall be made for any period in which the county or counties are not imposing at least a one percent (1%) tax authorized by W.S. 39-15-204(a)(i) ~~and 39-16-204(a)(i)~~ or at least a total of a two percent (2%) ~~sales~~ tax authorized under W.S. 39-15-204(a)(i), (iii) and (vi) ~~and at least a total of a two percent (2%) use tax authorized under W.S. 39-16-204(a)(i), (ii) and (v)~~. For purposes of this subsection, the industrial facility or federal or state government project will be deemed to be located in the county in which a majority of the construction costs will be expended, provided that upon a request from the county commissioners of any adjoining county to the industrial siting council, the council may determine that the social and economic impacts from construction of the industrial facility or federal or state government project upon the adjoining county are significant and establish the ratio of impacts between the counties and certify that ratio to the department of revenue who will thereafter distribute the impact assistance payment to the counties pursuant to that ratio. Each county, city and town that receives a distribution under this subsection shall provide an annual report to the industrial siting council describing how the impact assistance payment was expended. The report shall first be submitted not later than one (1) year after the impact assistance payment is approved and annually each year thereafter for the duration in which distributions are

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

made and until all distributions are expended. The industrial siting council shall adopt rules as necessary to implement this subsection.

(s) Taxes collected under subsections W.S. 39-15-107(a)(i) and (ii) shall be remitted in full by the county treasurer to the department monthly or as required by the department together with reports as required by the department. County treasurers shall be reimbursed monthly in an amount equal to five percent (5%) of the amount of use tax remitted to the department in the preceding month for deposit into the county general fund.

ARTICLE 2
LOCAL SALES AND USE TAX

39-15-202. Administration.

(a) The state preempts the field of imposing tax upon retail sales of tangible personal property, admissions and services and purchases for storage, use or consumption in this state as provided by this article and no county, city, town or other political subdivision may impose, levy or collect taxes upon retail sales, admissions and services or purchases for storage, use or consumption in this state except as provided in this article. Any tax imposed under this article on retail sales of tangible personal property, admissions and services shall also impose an excise tax at the same rate on purchases for storage, use or consumption in this state as provided in this article.

39-15-203. Imposition.

(a) Taxable event. The following shall apply:

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(i) The following provisions apply to imposition of the general purpose excise tax under W.S. 39-15-204(a)(i):

(E) If the proposition is approved by the qualified electors or under subparagraph (F) of this paragraph, the board of county commissioners shall by ordinance impose an excise tax upon retail sales of tangible personal property, admissions and services. The board of county commissioners or the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(i). The ordinance shall include the following:

(III) A provision that any amendments made to article 1 ~~or to chapter 16~~ not in conflict with article 1 of this chapter ~~or to chapter 16~~ shall automatically become a part of the sales tax ordinances of the county, city or town;

(ii) The following provisions apply to imposition of the lodging excise tax under W.S. 39-15-204(a)(ii):

(F) If the proposition is approved by the qualified electors the board of county commissioners, city council or town council, as appropriate, shall by ordinance impose an excise tax upon the sales price for lodging services. Following approval of a proposition to impose the tax, the county, city or town shall within thirty (30) days following certification of the election results and annually thereafter each year the tax is in effect, notify the department of revenue of the ordinance or resolution imposing the lodging tax and shall submit a list to the department of all persons selling lodging services within their respective jurisdiction. The board of county

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

commissioners or the city or town council shall adopt an ordinance for the tax authorized by this paragraph. The ordinance shall include the following:

(III) A provision that any amendments made to article 1 ~~or to chapter 16~~ not in conflict with article 1 of this chapter ~~or to chapter 16~~ shall automatically become a part of the sales tax ordinances of the county, city or town;

(v) The following provisions apply to imposition of the excise tax under W.S. 39-15-204(a)(vi) the purpose of which is economic development:

(E) If the proposition is approved by the qualified electors, the board of county commissioners shall by ordinance impose an excise tax upon retail sales of tangible personal property, admissions and services. The board of county commissioners or the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(vi). The ordinance shall include the following:

(III) A provision that any amendments made to article 1 ~~or to chapter 16~~ not in conflict with article 1 of this chapter ~~or to chapter 16~~ shall automatically become a part of the sales tax ordinances of the county, city or town;

(vi) The following provisions apply to imposition of the municipal tax under W.S. 39-15-204(a)(vii):

(G) If the proposition is approved by the qualified electors, the city or town council shall adopt an

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

ordinance for the tax authorized by W.S. 39-15-204(a)(vii) consistent with the approved proposition. The ordinance shall include the following:

(III) A provision that any amendments made to article 1 of this chapter ~~or to chapter 16 of this title~~ that are not in conflict with article 1 of this chapter ~~or to chapter 16 of this title~~ shall automatically become a part of the sales tax ordinances of the city or town;

39-15-306. Licenses; permits; bonding.

(b) Bonding. The following shall apply:

(v) Whenever a nonresident general or prime contractor or nonresident subcontractor furnishes a surety bond for the faithful performance of his contract or subcontract there is imposed an additional obligation upon the surety company to the state of Wyoming and the department as its agent that the nonresident contractor shall pay all sales taxes which become due in the performance of the contract. In the case of a nonresident general or prime contractor this additional obligation includes liability to pay the department all sales taxes which have not been paid to a licensed vendor or the department by the nonresident contractor. The nonresident general or prime contractor or his surety company is authorized to recover from the nonresident subcontractor the amount of sales taxes accruing with respect to purchases made by the nonresident subcontractor which were paid to the department by the nonresident contractor or the surety company, or an amount equal to the sales taxes so paid by the nonresident contractor may be withheld from payments made under the contract. The liability of the

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

surety company under this section is limited to three percent (3%), plus the increased rate under W.S. ~~39-16-104(b)~~ 39-15-104(b) if the tax under that section is in effect, of the contract price;

39-15-402. Definitions.

(a) As used in this article:

(vii) "Sales tax," "use tax" or "sales and use tax" means the tax levied under W.S. 39-15-101 through 39-15-311;

39-15-501. Sales from remote sellers.

(a) Notwithstanding any other provision of law, any seller of tangible personal property, admissions or services which are subject to taxation under this chapter ~~15 or 16 of this title~~ who does not have a physical presence in this state shall remit sales tax and follow all applicable procedures and requirements of this chapter as if the seller had a physical presence in this state once the seller meets the following requirements for the current calendar year or the immediately preceding calendar year:

39-15-502. Marketplace facilitators.

(a) A marketplace facilitator shall be considered the vendor for each sale that the facilitator facilitates on its marketplace for a marketplace seller. Each marketplace facilitator shall:

(i) Be responsible for all obligations imposed under ~~chapters 15 and 16 of this title~~ this chapter;

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(g) As used in this section:

(i) "Marketplace" means any method through which a marketplace seller may sell or offer for sale tangible personal property, admissions or services which are subject to taxation under ~~chapter 15 or 16 of this title~~ this chapter for delivery into this state regardless of whether the marketplace seller has a physical presence in this state;

(ii) "Marketplace facilitator" means any person that facilitates a sale for a marketplace seller through a marketplace by:

(A) Offering for sale by a marketplace seller, by any means, tangible personal property, admissions or services which are subject to taxation under ~~chapter 15 or 16 of this title~~ this chapter for delivery into this state; and

(iii) "Marketplace seller" means a vendor who sells or offers for sale tangible personal property, admissions or services which are subject to taxation under ~~chapter 15 or 16 of this title~~ this chapter for delivery into this state through a marketplace that is owned, operated or controlled by a marketplace facilitator.

39-17-209. Taxpayer remedies.

(c) Refunds. The following shall apply:

(v) The license tax under W.S. 39-17-204(a) (i) is subject to refund on the following:

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

(C) Diesel fuel sold by a distributor, importer, supplier or dealer and used as heating fuel or to a person engaged in logging operations, mining operations, manufacturing, processing, drilling, exploration or well servicing, highway or other construction or railroad operations when the fuel is consumed directly in logging operations, mining operations, manufacturing, processing, drilling, exploration or well servicing, highway or other construction or railroad operations, or other nonhighway operations or uses is subject to a refund. The record of purchases under this paragraph shall be submitted quarterly on a form provided by or in a format required by the department, along with receipts detailing the gallons purchased and license taxes paid. The refund form and receipts shall be invalid if not submitted to the department within one (1) year following date of purchase. The department shall not deduct the state sales and use tax imposed by the provisions of W.S. 39-15-101 through ~~39-16-311~~ 39-15-502 from the refund to any person who possesses a valid sales or use tax license under W.S. 39-15-106, ~~or 39-16-106,~~ or if the person is exempt from paying sales or use taxes under W.S. 39-15-105. ~~or 39-16-105.~~ A copy of the most recent sales or use tax report or proof that the person is exempt from sales or use taxes shall accompany the claim for refund;

39-17-309. Taxpayer remedies.

(c) Refunds. The following shall apply:

(vi) The license tax under W.S. 39-17-304(a)(i) is subject to refund as follows:

(C) Liquefied natural gas, renewable diesel or compressed natural gas converted to liquefied natural

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

gas at the point of delivery sold by a distributor, importer, supplier or dealer and used as heating fuel or to a person engaged in logging operations, mining operations, manufacturing, processing, drilling, exploration or well servicing, highway or other construction or railroad operations when the alternative fuel is consumed directly in logging operations, mining operations, manufacturing, processing, drilling, exploration or well servicing, highway or other construction or railroad operations, or other nonhighway operations or uses is subject to a refund. The record of purchases under this paragraph shall be submitted quarterly on a form provided by or in a format required by the department, along with receipts detailing the gallons, gasoline gallon equivalent or diesel gallon equivalent purchased and license taxes paid. The refund form and receipts shall be invalid if not submitted to the department within one (1) year following date of purchase. The department shall not deduct the state sales and use tax imposed by the provisions of W.S. 39-15-101 through ~~39-16-211~~ 39-15-502 from the refund to any person who possesses a valid sales or use tax license under W.S. 39-15-106, ~~or 39-16-106,~~ or if the person is exempt from paying sales or use taxes under W.S. 39-15-105. ~~or 39-16-105.~~ A copy of the most recent sales or use tax report or proof that the person is exempt from sales or use taxes shall accompany the claim for refund.

39-18-105. Exemptions.

(b) The sales and use tax exemptions specified in W.S. 39-15-105 ~~and 39-16-105~~ are not applicable to this article.

Section 2. W.S. 31-2-113(a) (iv) is amended to read:

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

31-2-113. Electronic lien and title system.

(a) As used in this section "electronic lien and title system" means a statewide electronic lien and title system implemented by the department to process through electronic means:

(iv) Payment of sales or use tax pursuant to W.S. 39-15-107(b) ~~. or 39-16-107(b).~~

Section 3. W.S. 39-15-402(a)(x) and 39-16-101 through 39-16-311 are repealed.

Section 4. Nothing in this act shall be deemed to affect any use tax imposed under W.S. 39-16-201 through 39-16-211 prior to July 1, 2026 and the tax shall continue to be administered in the same manner as the sales tax under W.S. 39-15-201 through 39-15-211.

ORIGINAL SENATE
FILE NO. SF0079

ENROLLED ACT NO. 18, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

Section 5.

(a) Except as otherwise provided in subsection (b) of this section, this act is effective July 1, 2026.

(b) Section 2 of this act is effective July 1, 2027.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk