

ORIGINAL SENATE
FILE NO. SF0080

ENROLLED ACT NO. 19, SENATE

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

AN ACT relating to sales and use taxes; removing the requirement for specified notices related to sales and use taxes to be sent by mail; authorizing electronic notices; making conforming amendments; and providing for an effective date.

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

Section 1. W.S. 39-15-102(d), 39-15-107(a)(iv) and (b)(ix), 39-15-108(c)(xii) and (xvi) and 39-16-108(c)(vi) and (xviii) are amended to read:

39-15-102. Administration; confidentiality.

(d) ~~Notices required to be mailed~~ Written notice by the department under this article if mailed to the address shown on the records of the department, using contact information provided by the taxpayer, shall be sufficient for the purposes of this article. Written notice may be provided electronically by the department if the contact information provided by the taxpayer includes an electronic communication option.

39-15-107. Compliance; collection procedures.

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

(iv) If a vendor fails to file a return as required by this article, the department shall give written notice ~~by mail~~ to the vendor to file a return on or before the last day of the month following the notice of delinquency. If a vendor then fails to file a return the department shall make a return from the best information available which will be prima facie correct and the tax due

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therein is a deficiency and subject to penalties and interest as provided by this article;

(b) Payment. The following shall apply:

(ix) When the department has reason to believe the collection of any tax, penalty or interest will be jeopardized by delay it shall immediately levy a jeopardy assessment and the amount assessed shall be immediately due and payable. Notice of the assessment shall be given to the vendor personally or by ~~mail~~ written notice. If the jeopardy assessment is not paid within ten (10) days after the service of notice upon the vendor, the deficiency penalty and interest provided in W.S. 39-15-108(c)(ii) shall attach to the amount of the jeopardy assessment;

39-15-108. Enforcement.

(c) Penalties. The following shall apply:

(xii) If a vendor fails to file a return as required by this article, the department shall give written notice ~~by mail~~ to the vendor to file a return on or before the last day of the month following the notice of delinquency. If a vendor then fails to file a return the department shall make a return from the best information available which will be prima facie correct and the tax due therein is a deficiency and subject to penalties and interest as provided by this article;

(xvi) Notwithstanding W.S. 39-15-102(e), if any vendor or taxpayer is one hundred fifty (150) days or more delinquent on taxes due under this article, has not entered into a formal payment arrangement with the department and after thirty (30) days written notice, ~~provided by first~~

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~~class mail,~~ the department shall post monthly the name of the vendor or taxpayer, the sales and use tax license number, physical address and the unpaid balance owed by the vendor or taxpayer on the website of the department indicating that the vendor or taxpayer has not paid the tax due under this article.

39-16-108. Enforcement.

(c) Penalties. The following shall apply:

(vi) The department shall promptly give written notice of all taxes, penalty and interest due under this section ~~by personal service or mail~~ to the ~~address~~ contact information as shown in the department records;

(xviii) Notwithstanding W.S. 39-16-102(c), if any vendor or taxpayer is one hundred fifty (150) days or more delinquent on taxes due under this article, has not entered into a formal payment arrangement with the department and after thirty (30) days written notice, ~~provided by first class mail,~~ the department shall post monthly the name of the vendor or taxpayer, the sales and use tax license number, physical address and the unpaid balance owed by the vendor or taxpayer on the website of the department indicating that the vendor or taxpayer has not paid the tax due under this article.

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Section 2. This act is effective July 1, 2026.

(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