

**FISCAL NOTE**

This bill requires companies or taxpayers that claim sales and use tax exemptions of at least \$250,000 of taxes exempted to file a report with the Wyoming Department of Revenue (DOR). The report would include the total amount of sales and use taxes paid by the taxpayer, the amount of sales tax forgone as a result of the exemptions, the amount of ad valorem taxes paid in Wyoming in the preceding year, and the total number of employees located in Wyoming that worked for the taxpayer in the preceding year.

The DOR indicated there could be an increase in tax, penalty, and interest for any taxpayer that failed to respond to the survey, but the amount is indeterminable.

**NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED**

This bill has administrative impact that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Department of Revenue