

SENATE FILE NO. SF0079

Sales and use tax reorganization.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

6

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

8

9 **Section 1.** W.S. 5-9-128(a)(vi)(D), 9-1-507(j)(ii),
10 9-4-604(g)(i)(A) and (h)(i)(A), 16-9-209(f),
11 16-10-105(b)(iii), 18-5-509(a), 18-16-107(a)(xxii),
12 31-2-103(d) through (f), 31-2-104(k), 31-2-201(k)(intro)
13 and (o)(ii), 31-18-408, 35-12-105(c),
14 39-15-101(a)(vii)(intro), (xv), (xxxix)(U)(VII) and by
15 creating new paragraphs (xlviii) through (xlx),
16 39-15-102(a) and by creating new subsections (g) and (h),

1 39-15-103(a)(i)(A) and (K), (b)(i) through (iii) and
2 (c)(ii), 39-15-104(a), (b) and (f)(intro),
3 39-15-105(a)(intro), (vi) by creating a new subparagraph
4 (F) and (vii)(B), 39-15-106(a), 39-15-107(a)(i), (vi),
5 (b)(intro), (i), (iv), (xi) and by creating a new paragraph
6 (xii), 39-15-108(b)(ii)(intro) and (d)(i), 39-15-109(d) by
7 creating a new paragraph (v), 39-15-110 by creating a new
8 subsection (c), 39-15-111(b)(iii)(intro), (c) and by
9 creating a new subsection (s), 39-15-202(a),
10 39-15-203(a)(i)(E)(III), (ii)(F)(III), (v)(E)(III) and
11 (vi)(G)(III), 39-15-306(b)(v), 39-15-402(a)(vii),
12 39-15-501(a)(intro), 39-15-502(a)(i), (g)(i), (ii)(A) and
13 (iii), 39-17-209(c)(v)(C), 39-17-309(c)(vi)(C) and
14 39-18-105(b) are amended to read:

15

16 **5-9-128. Civil jurisdiction.**

17

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

20

21 (vi) Actions to foreclose and enforce the
22 following statutory liens only, when the amount claimed on

1 the lien does not exceed fifty thousand dollars
2 (\$50,000.00), exclusive of court costs:

3
4 (D) Liens for taxes as provided by W.S.
5 39-15-108 (d) ~~. and 39-16-108 (d) .~~

6
7 **9-1-507. Examination of books of state institutions,**
8 **agencies and certain districts and entities; independent**
9 **audit authorized; guidelines.**

10
11 (j) The director of the department of audit shall
12 certify:

13
14 (ii) To the director of the state department of
15 revenue by October 5 of each year, a list of counties,
16 cities and towns that failed to comply with paragraph
17 (a)(vii) of this section. Notwithstanding any other
18 provision of law, the director of the department of revenue
19 shall withhold monthly disbursements of state and local
20 sales, use and lodging tax revenues under W.S. 39-15-111,
21 ~~and 39-15-211, 39-16-111 and 39-16-211~~ to the noncompliant
22 county, city or town for the period after October 15 until
23 the noncompliant county, city or town has come into

1 compliance unless good cause for noncompliance is shown to
2 the director of the department of audit as described in
3 W.S. 9-1-510(b). All withheld disbursements under this
4 paragraph shall be retained by director of the department
5 of revenue in the account from which the disbursement would
6 be made until the county, city or town is in compliance
7 with paragraph (a)(vii) of this section, or as otherwise
8 provided by law. The director of the department of audit
9 shall certify to the director of the department of revenue
10 when a county, city or town comes into compliance with
11 paragraph (a)(vii) of this section. The director of the
12 department of revenue shall certify monthly to the
13 department of audit, the legislature and the noncompliant
14 county, city or town the amount of disbursements withheld
15 until the noncompliant county, city or town has come into
16 compliance;

17

18 **9-4-604. Distribution and use; capital construction**
19 **projects and bonds; municipal, county and special district**
20 **purposes.**

21

22 (g) Not to exceed forty million dollars
23 (\$40,000,000.00) of the total proceeds of all bonds issued

1 under subsection (b) of this section may be loaned or
2 granted to incorporated cities and towns. Loans or grants
3 shall be made only under the following conditions:

4
5 (i) Loans may be made for municipal purposes
6 with or without interest. If the state loan and investment
7 board deems it necessary to secure the loan, no security
8 other than pledges of specified revenue to repay a loan
9 shall be required. Before a loan application is approved
10 the board shall determine by proper investigation that:

11
12 (A) The applicant will fully utilize all
13 local revenue sources reasonably and legally available for
14 repaying the loan for which an application is made
15 excluding the local optional sales and use tax authorized
16 by W.S. 39-15-204(a)(i) or (iii); ~~and 39-16-204(a)(i) or~~
17 ~~(ii);~~

18
19 (h) Not to exceed twenty million dollars
20 (\$20,000,000.00) of the total proceeds of all bonds issued
21 under subsection (b) of this section may be loaned or
22 granted to counties or special districts. As used in this
23 subsection "special districts" means hospital districts,

1 fire protection districts, sanitary and improvement
2 districts, solid waste disposal districts, service and
3 improvement districts and water and sewer districts.
4 Notwithstanding any other provision of law, no special
5 district, either standing alone or as a member of a joint
6 powers board, shall receive any grant or loan under this
7 section until the special district's grant or loan
8 application has received a written review from the board of
9 county commissioners in any county in which the special
10 district is located. The board of county commissioners
11 shall review: (1) the ability of the special district to
12 fund the project through bonds, (2) whether the project is
13 adverse to the needs, plans or general welfare of the
14 county, (3) whether the special district has utilized local
15 funding resources, and (4) whether the special district has
16 met county standards. If any part of the special district
17 lies within five (5) miles of the corporate limits of any
18 city or town, the special district's grant or loan
19 application shall also receive a written review from the
20 governing body of the city or town. The written review
21 shall be submitted to the state loan and investment board
22 by the special district with its grant or loan application.

1 Loans or grants shall be made only under the following
2 conditions:

3

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

11

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

17

18 **16-9-209. Special fee.**

19

20 (f) All special fees billed and collected by a local
21 exchange company or radio communications service provider
22 shall not be considered revenues of the local exchange
23 company or radio communications service provider and are

1 not subject to tax under W.S. 39-15-101 through ~~39-16-311~~
2 39-15-502.

3

4 **16-10-105. Ordinance or resolution for construction;**
5 **required and authorized provisions.**

6

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

17

18 (iii) Any other source of revenue including the
19 capital facilities tax collected under W.S.
20 39-15-203(a)(iii), ~~and 39-16-203(a)(ii)~~ if so dedicated.

21

22 **18-5-509. Referral.**

23

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

15
16 **18-16-107. Powers of district.**

17
18 (a) Each district may:

19
20 (xxii) Impose an optional sales and use tax
21 pursuant to W.S. 39-15-203; ~~and 39-16-203;~~

1 **31-2-103. Contents of application; signature; vehicle**
2 **identification number; issuance of certificate.**

3
4 (d) Upon receipt of an application and payment of
5 fees any county clerk shall, if satisfied that the
6 applicant is the owner of the vehicle for which application
7 for certificate of title is made, issue a paper certificate
8 of title or electronic certificate of title, if available,
9 upon a form or electronic format, approved by and provided
10 at cost to the county clerk by the department in the name
11 of the owner bearing the signature and seal of the county
12 clerk's office. The county clerk shall not deliver a
13 certificate of title issued under this section until
14 presentation of a receipt for payment of sales or use tax
15 pursuant to W.S. 39-15-107(b) ~~or 39-16-107(b)~~ or
16 presentation of a county treasurer receipt noting a valid
17 exemption from paying the sales or use tax. If a lien is
18 filed with respect to the vehicle, the county clerk shall,
19 within three (3) business days, deliver a copy of the filed
20 lien and a copy of the issued title to the financial
21 institution and if available, such delivery may be made
22 electronically. Each paper certificate of title or
23 electronic version, shall bear a document control number

1 with county designation and certificate of title number.
2 The title shall be completely filled out giving a
3 description of the vehicle including factory price in a
4 manner prescribed by the department, indicate all
5 encumbrances or liens on the vehicle and indicate the date
6 of issue. Certificates of title shall contain forms for
7 assignment of title or interest and warranty thereof by the
8 owner with space for notation of liens and encumbrances at
9 the time of transfer on the reverse side and contain space
10 for the notarization of the seller's signature for a sale
11 or transfer of title. Certificates of title are valid for
12 the vehicle so long as the vehicle is owned or held by the
13 person in whose name the title was issued. A certificate of
14 title is prima facie proof of ownership of the vehicle for
15 which the certificate was issued.

16

17 (e) Notwithstanding subsection (d) of this section, a
18 person regularly engaged in the business of making loans or
19 a supervised financial institution, as defined in W.S.
20 40-14-140(a)(xix), that repossesses a motor vehicle on
21 which it has filed a lien shall not be liable for sales or
22 use tax or for any penalties for nonpayment of the sales or
23 use tax pursuant to W.S. 39-15-107(b) ~~or 39-16-107(b)~~ prior

1 to obtaining a title from the county clerk for that
2 vehicle.

3

4 (f) Notwithstanding subsection (d) of this section,
5 an insurance company that acquires ownership of a motor
6 vehicle pursuant to a damage settlement shall not be liable
7 for sales or use tax or for any penalties for nonpayment of
8 the sales or use tax pursuant to W.S. 39-15-107(b) ~~or~~
9 ~~39-16-107(b)~~ prior to obtaining a title from the county
10 clerk for that vehicle.

11

12 **31-2-104. Transfer of ownership.**

13

14 (k) Notwithstanding the provisions of subsection (j)
15 of this section, the surviving owner or owners of a vehicle
16 held by joint tenants with the right of survivorship may
17 transfer ownership without first obtaining a title in the
18 name of the surviving owner or owners by complying with the
19 requirements of subsection (a) of this section and
20 providing the transferee with a certified copy of the death
21 certificate of the deceased owner. Any applicable sales or
22 use tax shall be paid pursuant to W.S. 39-15-107(b) ~~or~~
23 ~~39-16-107(b)~~.

1

2 **31-2-201. Registration required; timelines.**

3

4 (k) W.S. 31-2-225 notwithstanding, upon compliance
5 with W.S. 39-15-107(b) , and ~~39-16-107(b)~~, if applicable, an
6 owner of a commercial vehicle that is not a Wyoming based
7 commercial vehicle as defined by W.S. 31-18-201(a)(vi), a
8 nonresident owner of a vehicle not employed in this state,
9 or any owner upon transfer of ownership or lease, may, as
10 an alternative to registration, obtain one (1) temporary
11 registration permit in a twelve (12) month period
12 authorizing operation of the vehicle on the highways of
13 this state for a period not to exceed ninety (90) days from
14 the date of issuance of the temporary registration permit.
15 Any registration issued under this section shall bear a
16 distinctive number assigned to the vehicle, an expiration
17 date and at all times be prominently displayed and clearly
18 visible on the vehicle in the manner prescribed by the
19 department. Application for a temporary registration permit
20 shall be made to the county treasurer in the manner and
21 form prescribed by the department. A temporary registration
22 permit under this subsection shall be considered an initial
23 registration under W.S. 31-1-101(a)(xxx). The fee for the

1 temporary registration permit shall be an amount equal to
2 the following fractions of the annual registration fees for
3 the vehicle required under W.S. 31-3-101:

4
5 (o) A resident found to be in control of a vehicle
6 operated or driven upon any highway for which Wyoming
7 vehicle registration is required shall be rebuttably
8 presumed to be the actual owner of the vehicle, subject to
9 the following:

10
11 (ii) Upon a determination that a resident is in
12 control of a vehicle operated or driven upon any highway in
13 Wyoming for which Wyoming vehicle registration is required,
14 the department shall notify the resident in writing that
15 the resident is required to register the vehicle and to pay
16 any sales or use taxes due on the purchase or use of the
17 vehicle in accordance with W.S. 39-15-107(b)(i) ~~or~~
18 ~~39-16-107(b)(ii)~~ within thirty (30) days from the date of
19 the notice;

20
21 **31-18-408. Provision of sales and use tax**
22 **information; penalty.**

1 (a) Any person engaged in the business of selling
2 tangible personal property, at retail, outside of this
3 state, and operating any motor vehicle in this state
4 delivering to the purchaser or the purchaser's agent in
5 this state any goods sold by the vendor shall, upon
6 entering this state, provide necessary information to the
7 department of revenue for the purposes of the collection of
8 any sales or use tax which may be due under the provisions
9 of W.S. 39-15-101 through ~~39-16-311~~39-15-502. The
10 department shall provide forms furnished by the department
11 of revenue for the operator to provide the necessary
12 information for the department of revenue to collect any
13 use tax due. The department of revenue shall promulgate
14 necessary rules and regulations to implement this provision
15 pursuant to W.S. 39-11-102.

16

17 (b) Any person knowingly violating the provisions of
18 this section or any rules promulgated under it shall, in
19 addition to any penalty imposed under W.S. 31-18-701
20 through 31-18-707, be liable for a civil penalty of not
21 less than one hundred dollars (\$100.00) and not to exceed
22 an amount equal to three (3) times the amount of the sales

1 or use tax due under the provisions of W.S. 39-15-101
2 through ~~39-16-311~~ 39-15-502.

3
4 **35-12-105. Appointment and duties of administrator;**
5 **staff; rules and regulations.**

6
7 (c) The director, administrator and the staff of the
8 division are authorized to the extent possible, at the
9 request of local governments, to provide technical
10 assistance to local governments in the preparation of
11 anticipated impacts related to a proposed project
12 consistent with W.S. 39-15-111(c) and (d) ~~and 39-16-111(d)~~
13 ~~and (e)~~ and negotiation of agreements with applicants as
14 provided for in W.S. 35-12-107.

15
16 CHAPTER 15

17 SALES AND USE TAX

18
19 ARTICLE 1

20 STATE SALES AND USE TAX

21
22 **39-15-101. Definitions.**

1 (a) As used in this article:

2

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

12

13 (xv) "Vendor" means any person engaged in the
14 business of selling at retail or wholesale tangible
15 personal property, admissions or services which are subject
16 to taxation under this article. "Vendor" includes a vehicle
17 dealer as defined by W.S. 31-16-101(a)(xviii), a remote
18 seller to the extent provided by W.S. 39-15-501 and a
19 marketplace facilitator to the extent provided by W.S.
20 39-15-502. A person is not in the business of selling if
21 selling tangible personal property, admissions or services
22 which are subject to taxation under this article is not a
23 habitual or regular activity of the person. Agents acting

1 under the authority of the vendor include but are not
2 limited to truckers, peddlers, canvassers, salespersons,
3 representatives, employees, supervisors, distributors,
4 delivery persons or any other persons performing services
5 in this state. "Vendor" also includes every person who
6 engages in regular or systematic solicitation by three (3)
7 or more separate transmittances of an advertisement or
8 advertisements in any twelve (12) month period in a
9 consumer market in this state by the distribution of
10 catalogs, periodicals, advertising flyers, or other
11 advertising, or by means of print, radio, television or
12 other electronic media, by mail, telegraph, telephone,
13 computer data base, cable, optic, microwave, satellite or
14 other communication system for the purpose of effecting
15 retail sales of tangible personal property;

16
17 (xxxix) Telecommunications definitions:

18
19 (U) "Telecommunications service" means the
20 electronic transmission, conveyance or routing of voice,
21 data, audio, video or any other information or signals to a
22 point, or between or among points. The term
23 telecommunications service includes such transmission,

1 conveyance or routing in which computer processing
2 applications are used to act on the form, code or protocol
3 of the content for purposes of transmission, conveyance or
4 routing without regard to whether such service is referred
5 to as voice over internet protocol services or is
6 classified by the Federal Communications Commission as
7 enhanced or value added. Telecommunications service shall
8 not include:

9
10 (VII) Radio and television audio and
11 video programming services, regardless of the medium,
12 including the furnishing of transmission, conveyance and
13 routing of the services by the programming service
14 provider. Radio and television audio and video programming
15 services shall include but not be limited to cable service
16 as defined in 47 U.S.C. 522(6) and audio and video
17 programming services delivered by commercial mobile radio
18 service providers, as defined in 47 C.F.R. 20.3;

19
20 (xlviii) "Purchase price" means the sales price
21 paid for property purchased for storage, use or consumption
22 in this state;
23

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

5
6 (xlx) "Use" means the exercise of any right or
7 power over tangible personal property incident to ownership
8 or by any transaction where possession is given by lease or
9 contract.

10
11 **39-15-102. Administration; confidentiality.**

12
13 (a) This article is known and may be cited as the
14 ~~"Selective Sales Tax Act of 1937"~~ "Sales and Use Tax Act".

15
16 (g) The state preempts the field of imposing tax upon
17 sales and purchases of tangible personal property and
18 storage, use and consumption of tangible personal property
19 as provided by this article. No county, city, town or other
20 political subdivision may impose, levy or collect taxes
21 upon sales or storage, use or consumption of tangible
22 personal property except as provided in this section.

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

6
7 **39-15-103. Imposition.**

8
9 (a) Taxable event. The following shall apply:

10
11 (i) Except as provided by W.S. 39-15-105, there
12 is levied an excise tax upon:

13
14 (A) The sales price of every retail sale of
15 tangible personal property within the state and upon the
16 purchase price of persons making first use of taxable
17 services or storing, using or consuming taxable personal
18 property or specified digital products in this state;

19
20 (K) The sales price paid for all services
21 and tangible personal property used in rendering services
22 to real or tangible personal property within an oil or gas
23 well site beginning with and including the setting and

1 cementing of production casing, or if production casing is
2 not set as in the case of an open hole completion, after
3 the completion of the underreaming or the attainment of
4 total depth of the oil or gas well and continuing with all
5 activities sequentially required for the production of any
6 oil or gas well regardless of the chronological occurrence
7 of the activity. All services required during the entire
8 productive life of the well, including recompletion, all
9 the way through abandonment shall be subject to this
10 subparagraph. The provisions of W.S. 39-15-301 through
11 39-15-311 ~~and W.S. 39-16-301 through 39-16-311~~ shall not
12 apply to this subparagraph;

13

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

15

16 (i) Except as provided by W.S. 39-15-105, there
17 is levied and shall be paid by the purchaser on all sales
18 and purchases an excise tax upon all events as provided by
19 subsection (a) of this section;

20

21 (ii) For purposes of W.S. 39-15-107(b)(i), the
22 sales price of motor vehicles, house trailers, trailer
23 coaches, trailers or semitrailers as defined by W.S.

1 31-1-101 shall be declared by the purchaser upon a copy of
2 the original invoice from the vendor or upon an affidavit
3 furnished by the department if not purchased from a vendor
4 and the tax collected shall be based upon the declaration
5 or invoice;

6
7 (iii) Except for those vehicles specified under
8 W.S. 39-15-107(b)(viii), the tax imposed by this article
9 upon the sale of a motor vehicle, house trailer, trailer
10 coach, trailer or semitrailer purchased inside or outside
11 the state of Wyoming as a gift shall be collected from the
12 donee prior to the first registration based upon the fair
13 market value of the gift at the time of the gift;

14
15 (c) Taxpayer. The following shall apply:

16
17 (ii) Every person purchasing goods or services
18 taxed by this article and every person making first use of
19 taxable services or storing, using or consuming tangible
20 personal property or specified digital products from a
21 vendor who does not maintain a place of business in this
22 state is liable for the taxes and shall pay any tax owed to
23 the department unless the taxes have been paid to a vendor.

1 Specified digital products are only subject to the tax
2 imposed by this article as specified in subparagraph
3 (a)(i)(P) of this section. The liability is not
4 extinguished until the tax has been paid to the state
5 except that a receipt given to the person by a registered
6 vendor in accordance with paragraph (i) of this subsection
7 is sufficient to relieve the purchaser from further
8 liability;

9
10 **39-15-104. Taxation rate.**

11
12 (a) Except as provided by W.S. 39-15-105 there is
13 levied and shall be paid by the purchaser on all sales and
14 purchases an excise tax of three percent (3%) upon all
15 events as provided by W.S. 39-15-103(a).

16
17 (b) Effective July 1, 1993, in addition to the sales
18 excise tax under subsection (a) of this section there is
19 imposed an additional sales—excise tax of one percent (1%)
20 which shall be administered as if the sales—tax rate under
21 subsection (a) of this section was increased from three
22 percent (3%) to four percent (4%). The revenue from these

1 increases shall be distributed in the same manner as other
2 ~~sales~~excise tax revenue under those sections.

3
4 (f) The tax rate imposed upon a ~~transaction~~sale or
5 purchase subject to this chapter shall be sourced as
6 follows:

7
8 **39-15-105. Exemptions.**

9
10 (a) The following sales, purchases or leases are
11 exempt from the excise tax imposed by this article:

12
13 (vi) For the purpose of exempting sales of
14 services and tangible personal property which are essential
15 human goods and services, the following are exempt:

16
17 (F) Tangible personal property sold by any
18 person for delivery in this state is deemed sold for
19 storage, use or consumption herein and is subject to the
20 tax imposed by this article unless the person selling the
21 property has received from the purchaser a signed
22 certificate stating the property was purchased for resale
23 and showing his name and address;

1

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

5

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

13

14 **39-15-106. Licenses; permits.**

15

16 (a) Every vendor shall obtain from the department a
17 sales tax license to conduct business in the state. The
18 license shall be granted only upon application stating the
19 name and address of the applicant, the name and address of
20 all agents operating in the state, the character of the
21 business in which the applicant proposes to engage, the
22 location of ~~the proposed business and~~ all places of
23 business together with other information as the department

1 may require. Effective July 1, 1997, a license fee of sixty
2 dollars (\$60.00) shall be required from each new vendor,
3 except for any remote vendor who has no requirement to
4 register in this state, or who is using one (1) of the
5 technology models pursuant to the streamlined sales and use
6 tax agreement. Failure of a vendor to timely file any
7 return may result in forfeiture of the license granted
8 under this section. The department shall charge sixty
9 dollars (\$60.00) for reinstatement of any forfeited
10 license. The department shall send any vendor who reports
11 no gross sales for three (3) consecutive years a form
12 prescribed by the department to show cause why the vendor's
13 license should not be revoked. The vendor shall complete
14 and file the report with the department within thirty (30)
15 days of receipt of the form. If the department finds just
16 cause for the vendor to retain the license, no further
17 action shall be taken. If the department finds just cause
18 to revoke the license, the vendor shall be notified of the
19 revocation. Any vendor whose license is revoked under this
20 subsection may appeal the decision to the state board of
21 equalization as provided in subsection (g) of this section.

22

23 **39-15-107. Compliance; collection procedures.**

1

2 (a) Returns, reports and preservation of records.

3 The following shall apply:

4

5 (i) Each vendor shall on or before the last day

6 of each month file a true return showing the preceding

7 month's gross sales and remit all taxes to the department.

8 The returns shall contain such information and be made in

9 the manner as the department by regulation prescribes. The

10 department may provide an option for the return to be

11 submitted and for any taxes to be remitted electronically.

12 The department may allow extensions for filing returns and

13 paying the taxes by regulation, but no extension may be for

14 more than ninety (90) days. If the total tax to be remitted

15 by a vendor during any month is less than one hundred fifty

16 dollars (\$150.00), a quarterly or annual return as

17 authorized by the department, and remittance in lieu of the

18 monthly return may be made on or before the last day of the

19 month following the end of the quarter or year for which

20 the tax is collected. If the accounting methods regularly

21 used by any vendor are such that reports of sales made

22 during a calendar month would impose unnecessary hardships,

23 the department after receiving a formal request filed by

1 the vendor may accept reports at intervals as would be more
2 convenient to the taxpayer. Any vendor shall report whether
3 the vendor sells nicotine products, as defined by W.S.
4 39-18-101(a)(xi), in this state to the department in the
5 form and manner required by the department. The department
6 may reject any report required under this paragraph of any
7 vendor who does not comply with the nicotine sales
8 reporting requirements. Every person purchasing goods or
9 services taxable by this article who does not pay the tax
10 owed to a vendor and every person storing, using or
11 consuming tangible personal property purchased from a
12 vendor who does not maintain a place of business in this
13 state is liable for the tax imposed by this article and
14 shall, on or before the last day of each month, file a
15 return showing the gross purchases made during the
16 preceding month and remit all taxes due to the department
17 as provided in this paragraph. The return shall contain
18 such information and be made in the manner as the
19 department shall prescribe by rule and regulation. The
20 department, by rule and regulation, may allow an extension
21 for filing a return and paying any tax due, but no
22 extension shall be granted for more than ninety (90) days;

23

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

12
13 (b) Payment. Except as otherwise provided in this
14 chapter, there is levied and shall be paid by the purchaser
15 an excise tax at the rate applied under W.S. 39-15-104 upon
16 sales and purchases in Wyoming. The vendor shall collect
17 the tax and give the purchaser a receipt therefor
18 displaying the tax paid separately. The following shall
19 apply:

20
21 (i) Except as provided by paragraph (viii) of
22 this subsection, no vendor shall collect taxes imposed by
23 this article upon the sale of motor vehicles, house

1 trailers, trailer coaches, trailers or semitrailers. The
2 taxes imposed shall be collected by the county treasurer
3 prior to the first registration in Wyoming and not upon
4 subsequent registration by the same applicant. The county
5 treasurer may allow the taxes to be paid electronically
6 after the amount of sales tax has been determined by the
7 county treasurer. The county treasurer may charge a fee of
8 not more than the costs of processing the transaction but
9 not to exceed a fee of three percent (3%) as necessary to
10 recoup fees incurred due to electronic payments. The county
11 treasurer shall provide the applicant a receipt specifying
12 the amount of sales tax collected and noting any valid
13 exemption from sales tax. The county treasurer shall
14 collect and remit to the department the tax in effect in
15 the county of the owner's principal residence as indicated
16 on the owner's driver's license or other government issued
17 identification. The tax shall not be collected if the
18 vehicle was previously registered by the same nonresident
19 owner in another state;

20

21 (iv) A person regularly engaged in the business
22 of making loans or a supervised financial institution, as
23 defined in W.S. 40-14-140(a)(xix), that forecloses a lien

1 or repossesses a motor vehicle on which it has filed a
2 lien, or an insurance company that acquires ownership of a
3 motor vehicle pursuant to a damage settlement, shall not be
4 liable for payment of sales or use tax, penalties or
5 interest due under this section ~~or W.S. 39-16-107~~ for that
6 vehicle;

7
8 (xi) If a vendor or direct payer pays taxes due
9 and payable under this chapter on or before the fifteenth
10 day of the month that the taxes are due under paragraph (v)
11 of this subsection, a credit shall be allowed against the
12 taxes imposed by this chapter for expenses incurred by a
13 vendor or direct payer for the accounting and reporting of
14 taxes. The credit is equal to one and ninety-five
15 hundredths percent (1.95%) of the amount of tax due,
16 provided that the total credit under this paragraph ~~and~~
17 ~~W.S. 39-16-107(b) (viii)~~ shall not exceed five hundred
18 dollars (\$500.00) in any month. The vendor or direct payer
19 shall deduct the credit for each tax period on forms
20 prescribed and furnished by the department. The credit
21 shall be deducted only from the share of the tax that is
22 distributed to the general fund under W.S.
23 39-15-111 (b) (i) ~~;~~

1

2

3

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7

39-15-108. Enforcement.

8

9

(b) Interest. The following shall apply:

10

11

12

13

14

15

16

17

18

19

20

21

22

23

(d) Liens. The following shall apply:

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

21

22 **39-15-109. Taxpayer remedies.**

23

1 (d) Credits. The following shall apply:

2

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

9

10 **39-15-110. Statute of limitations.**

11

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

22

23 **39-15-111. Distribution.**

1

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

8

9 (iii) From the remaining share, ~~until June 30,~~
10 ~~2004, deduct an amount equivalent to one-half percent~~
11 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one
12 percent (1%) of the tax collected under W.S. 39-15-104.
13 From this amount, the department shall distribute ~~until~~
14 ~~June 30, 2004, twenty thousand dollars (\$20,000.00) and~~
15 ~~thereafter~~ forty thousand dollars (\$40,000.00) of sales tax
16 and ten thousand dollars (\$10,000.00) of use tax annually
17 to each county in equal monthly installments and then
18 distribute the remainder to each county in the proportion
19 that the total population of the county bears to the total
20 population of the state. The balance shall then be paid
21 monthly to the treasurers of the counties, cities and towns
22 for payment into their respective general funds. The
23 percentage of the balance that will be distributed to each

1 county and its cities and towns will be determined by
2 computing the percentage that net sales taxes collected
3 attributable to vendors in each county including its cities
4 and towns bear to total net sales taxes collected of
5 vendors in all counties including their cities and towns.
6 Subject to subsection (h) of this section, this percentage
7 of the balance shall be distributed within each county as
8 follows:

9
10 (c) If any person commences after the effective date
11 of this act to construct an industrial facility, as that
12 term is defined in W.S. 35-12-102, under a permit issued
13 pursuant to W.S. 35-12-106, or if the federal or state
14 government commences to construct any project within this
15 state with an estimated construction cost as specified in
16 the definition of industrial facility in W.S. 35-12-102 the
17 department of revenue shall thereafter pay to the county
18 treasurer and the county treasurer will distribute to the
19 county, cities and towns of that county in which the
20 industrial facility or project is located, impact
21 assistance payments from the monies available under
22 paragraph (b)(i) of this section. Each payment to the
23 county treasurer shall be equal to an amount determined by

1 the industrial siting council under this subsection and
2 shall continue during the period of construction except
3 that in the case of an industrial facility or a federal or
4 state government project which is expected to continue in
5 phases for an indefinite period of time, the department of
6 revenue shall discontinue payments under this section when
7 construction of any phase has ceased or been substantially
8 completed for twelve (12) consecutive months. The person
9 constructing the industrial facility and the counties
10 affected by the construction of the industrial facility
11 shall provide evidence at the public hearing held pursuant
12 to W.S. 35-12-110(f)(i) of the mitigated and unmitigated
13 impacts that the construction will have on the counties,
14 cities and towns determined by the industrial siting
15 council to be affected by the construction of the
16 industrial facility. The industrial siting council shall
17 review the evidence of the impacts and determine, applying
18 a preponderance of evidence standard, the dollar amount of
19 the unmitigated impacts. The council shall state, in the
20 order issued under W.S. 35-12-113(a), the total dollar
21 amount of the impact assistance payment and include
22 specific findings of fact detailing the basis for the total
23 dollar amount determination and if requested by the

1 affected county, city or town, its justification for
2 rejecting, in whole or in part, an application for an
3 impact assistance payment. The impact assistance payment
4 shall be distributed by the department of revenue in an
5 amount and on a schedule determined by the council, based
6 on evidence presented at the hearing. Under no
7 circumstances shall the total dollar amount of the impact
8 assistance payment exceed the maximum allowable percentage
9 specified in this subsection of the total estimated
10 material costs of the facility, as those costs are
11 determined by the council. The maximum allowable percentage
12 shall be two and twenty-five hundredths percent (2.25%) for
13 facilities with total estimated materials costs of three
14 hundred fifty million dollars (\$350,000,000.00) or less
15 except as otherwise provided in this subsection, two
16 percent (2%) for facilities with total estimated materials
17 costs in excess of three hundred fifty million dollars
18 (\$350,000,000.00) but less than eight hundred fifty million
19 dollars (\$850,000,000.00) and one and one-half percent
20 (1.50%) for facilities with total estimated materials costs
21 of eight hundred fifty million dollars (\$850,000,000.00) or
22 more. For facilities with total estimated materials costs
23 of three hundred fifty million dollars (\$350,000,000.00) or

1 less, the council may increase the maximum allowable
2 percentage to not more than two and seventy-six hundredths
3 percent (2.76%) if the council includes in the specific
4 findings required under this subsection that the maximum
5 allowable percentage of two and twenty-five hundredths
6 percent (2.25%) is insufficient to mitigate the identified
7 impacts. The council shall submit a report to the joint
8 appropriations committee and the joint minerals, business
9 and economic development interim committee not later than
10 ten (10) business days after increasing the maximum
11 allowable percentage as specified in this subsection,
12 including data to support the increase. The impact
13 assistance payments shall be distributed to the county
14 treasurer and the county treasurer will distribute to the
15 county and to the cities and towns therein based on a ratio
16 established by the industrial siting council during a
17 public hearing held in accordance with W.S.
18 35-12-110(f)(i). In determining the distribution ratio, the
19 industrial siting council may consider the extent and
20 location of the unmitigated impacts, the populations of the
21 affected counties, cities and towns, including any
22 disproportionate impacts on smaller communities, and any
23 other equitable factor. The industrial siting council shall

1 review the distribution ratio for construction projects on
2 a regular basis and make appropriate adjustments. A
3 governing body which is primarily affected by the facility,
4 or any person issued a permit pursuant to W.S. 35-12-106,
5 may petition the industrial siting council for review and
6 adjustment of the distribution ratio or the amount of the
7 impact assistance payment upon a showing of good cause. The
8 impact assistance payment shall be in addition to all other
9 distributions under this section, but no impact assistance
10 payment shall be made for any period in which the county or
11 counties are not imposing at least a one percent (1%) tax
12 authorized by W.S. 39-15-204(a)(i) ~~and 39-16-204(a)(i)~~ or
13 at least a total of a two percent (2%) ~~sales~~ tax authorized
14 under W.S. 39-15-204(a)(i), (iii) and (vi). ~~and at least a~~
15 ~~total of a two percent (2%) use tax authorized under W.S.~~
16 ~~39-16-204(a)(i), (ii) and (v).~~ For purposes of this
17 subsection, the industrial facility or federal or state
18 government project will be deemed to be located in the
19 county in which a majority of the construction costs will
20 be expended, provided that upon a request from the county
21 commissioners of any adjoining county to the industrial
22 siting council, the council may determine that the social
23 and economic impacts from construction of the industrial

1 facility or federal or state government project upon the
2 adjoining county are significant and establish the ratio of
3 impacts between the counties and certify that ratio to the
4 department of revenue who will thereafter distribute the
5 impact assistance payment to the counties pursuant to that
6 ratio. Each county, city and town that receives a
7 distribution under this subsection shall provide an annual
8 report to the industrial siting council describing how the
9 impact assistance payment was expended. The report shall
10 first be submitted not later than one (1) year after the
11 impact assistance payment is approved and annually each
12 year thereafter for the duration in which distributions are
13 made and until all distributions are expended. The
14 industrial siting council shall adopt rules as necessary to
15 implement this subsection.

16

17 (s) Taxes collected under subsections W.S.
18 39-15-107(a)(i) and (ii) shall be remitted in full by the
19 county treasurer to the department monthly or as required
20 by the department together with reports as required by the
21 department. County treasurers shall be reimbursed monthly
22 in an amount equal to five percent (5%) of the amount of

1 use tax remitted to the department in the preceding month
2 for deposit into the county general fund.

4 ARTICLE 2

5 LOCAL SALES AND USE TAX

7 **39-15-202. Administration.**

8
9 (a) The state preempts the field of imposing tax upon
10 retail sales of tangible personal property, admissions and
11 services and purchases for storage, use or consumption in
12 this state as provided by this article and no county, city,
13 town or other political subdivision may impose, levy or
14 collect taxes upon retail sales, admissions and services or
15 purchases for storage, use or consumption in this state
16 except as provided in this article. Any tax imposed under
17 this article on retail sales of tangible personal property,
18 admissions and services shall also impose an excise tax at
19 the same rate on purchases for storage, use or consumption
20 in this state as provided in this article.

21
22 **39-15-203. Imposition.**

1 (a) Taxable event. The following shall apply:

2

3 (i) The following provisions apply to imposition
4 of the general purpose excise tax under W.S.
5 39-15-204(a)(i):

6

7 (E) If the proposition is approved by the
8 qualified electors or under subparagraph (F) of this
9 paragraph, the board of county commissioners shall by
10 ordinance impose an excise tax upon retail sales of
11 tangible personal property, admissions and services. The
12 board of county commissioners or the city or town council
13 shall adopt an ordinance for the tax authorized by W.S.
14 39-15-204(a)(i). The ordinance shall include the following:

15

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

21

1 (ii) The following provisions apply to
2 imposition of the lodging excise tax under W.S.
3 39-15-204(a)(ii):
4

5 (F) If the proposition is approved by the
6 qualified electors the board of county commissioners, city
7 council or town council, as appropriate, shall by ordinance
8 impose an excise tax upon the sales price for lodging
9 services. Following approval of a proposition to impose the
10 tax, the county, city or town shall within thirty (30) days
11 following certification of the election results and
12 annually thereafter each year the tax is in effect, notify
13 the department of revenue of the ordinance or resolution
14 imposing the lodging tax and shall submit a list to the
15 department of all persons selling lodging services within
16 their respective jurisdiction. The board of county
17 commissioners or the city or town council shall adopt an
18 ordinance for the tax authorized by this paragraph. The
19 ordinance shall include the following:
20

21 (III) A provision that any amendments
22 made to article 1 ~~or to chapter 16~~ not in conflict with
23 article 1 of this chapter ~~or to chapter 16~~ shall

1 automatically become a part of the sales tax ordinances of
2 the county, city or town;

3

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

7

8 (E) If the proposition is approved by the
9 qualified electors, the board of county commissioners shall
10 by ordinance impose an excise tax upon retail sales of
11 tangible personal property, admissions and services. The
12 board of county commissioners or the city or town council
13 shall adopt an ordinance for the tax authorized by W.S.
14 39-15-204(a)(vi). The ordinance shall include the
15 following:

16

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

22

1 (vi) The following provisions apply to
2 imposition of the municipal tax under W.S.
3 39-15-204(a)(vii):
4

5 (G) If the proposition is approved by the
6 qualified electors, the city or town council shall adopt an
7 ordinance for the tax authorized by W.S. 39-15-204(a)(vii)
8 consistent with the approved proposition. The ordinance
9 shall include the following:
10

11 (III) A provision that any amendments
12 made to article 1 of this chapter ~~or to chapter 16 of this~~
13 ~~title~~ that are not in conflict with article 1 of this
14 chapter ~~or to chapter 16 of this title~~ shall automatically
15 become a part of the sales tax ordinances of the city or
16 town;
17

18 **39-15-306. Licenses; permits; bonding.**
19

20 (b) Bonding. The following shall apply:
21

22 (v) Whenever a nonresident general or prime
23 contractor or nonresident subcontractor furnishes a surety

1 bond for the faithful performance of his contract or
2 subcontract there is imposed an additional obligation upon
3 the surety company to the state of Wyoming and the
4 department as its agent that the nonresident contractor
5 shall pay all sales taxes which become due in the
6 performance of the contract. In the case of a nonresident
7 general or prime contractor this additional obligation
8 includes liability to pay the department all sales taxes
9 which have not been paid to a licensed vendor or the
10 department by the nonresident contractor. The nonresident
11 general or prime contractor or his surety company is
12 authorized to recover from the nonresident subcontractor
13 the amount of sales taxes accruing with respect to
14 purchases made by the nonresident subcontractor which were
15 paid to the department by the nonresident contractor or the
16 surety company, or an amount equal to the sales taxes so
17 paid by the nonresident contractor may be withheld from
18 payments made under the contract. The liability of the
19 surety company under this section is limited to three
20 percent (3%), plus the increased rate under W.S.
21 ~~39-16-104(b)~~ 39-15-104(b) if the tax under that section is
22 in effect, of the contract price;

23

1 **39-15-402. Definitions.**

2

3 (a) As used in this article:

4

5 (vii) "Sales tax," "use tax" or "sales and use
6 tax" means the tax levied under W.S. 39-15-101 through
7 39-15-311;

8

9 **39-15-501. Sales from remote sellers.**

10

11 (a) Notwithstanding any other provision of law, any
12 seller of tangible personal property, admissions or
13 services which are subject to taxation under this chapter
14 ~~15 or 16 of this title~~ who does not have a physical
15 presence in this state shall remit sales tax and follow all
16 applicable procedures and requirements of this chapter as
17 if the seller had a physical presence in this state once
18 the seller meets the following requirements for the current
19 calendar year or the immediately preceding calendar year:

20

21 **39-15-502. Marketplace facilitators.**

22

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

5
6 (i) Be responsible for all obligations imposed
7 under ~~chapters 15 and 16 of this title~~ this chapter;

8
9 (g) As used in this section:

10
11 (i) "Marketplace" means any method through which
12 a marketplace seller may sell or offer for sale tangible
13 personal property, admissions or services which are subject
14 to taxation under ~~chapter 15 or 16 of this title~~ this
15 chapter for delivery into this state regardless of whether
16 the marketplace seller has a physical presence in this
17 state;

18
19 (ii) "Marketplace facilitator" means any person
20 that facilitates a sale for a marketplace seller through a
21 marketplace by:

1 (A) Offering for sale by a marketplace
2 seller, by any means, tangible personal property,
3 admissions or services which are subject to taxation under
4 ~~chapter 15 or 16 of this title~~ this chapter for delivery
5 into this state; and
6

7 (iii) "Marketplace seller" means a vendor who
8 sells or offers for sale tangible personal property,
9 admissions or services which are subject to taxation under
10 ~~chapter 15 or 16 of this title~~ this chapter for delivery
11 into this state through a marketplace that is owned,
12 operated or controlled by a marketplace facilitator.
13

14 **39-17-209. Taxpayer remedies.**
15

16 (c) Refunds. The following shall apply:
17

18 (v) The license tax under W.S. 39-17-204(a)(i)
19 is subject to refund on the following:
20

21 (C) Diesel fuel sold by a distributor,
22 importer, supplier or dealer and used as heating fuel or to
23 a person engaged in logging operations, mining operations,

1 manufacturing, processing, drilling, exploration or well
2 servicing, highway or other construction or railroad
3 operations when the fuel is consumed directly in logging
4 operations, mining operations, manufacturing, processing,
5 drilling, exploration or well servicing, highway or other
6 construction or railroad operations, or other nonhighway
7 operations or uses is subject to a refund. The record of
8 purchases under this paragraph shall be submitted quarterly
9 on a form provided by or in a format required by the
10 department, along with receipts detailing the gallons
11 purchased and license taxes paid. The refund form and
12 receipts shall be invalid if not submitted to the
13 department within one (1) year following date of purchase.
14 The department shall not deduct the state sales and use tax
15 imposed by the provisions of W.S. 39-15-101 through
16 ~~39-16-311~~ 39-15-502 from the refund to any person who
17 possesses a valid sales or use tax license under W.S.
18 39-15-106, or ~~39-16-106,~~ or if the person is exempt from
19 paying sales or use taxes under W.S. 39-15-105. or
20 ~~39-16-105.~~ A copy of the most recent sales or use tax
21 report or proof that the person is exempt from sales or use
22 taxes shall accompany the claim for refund;

23

1 **39-17-309. Taxpayer remedies.**

2

3 (c) Refunds. The following shall apply:

4

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

7

8 (C) Liquefied natural gas, renewable diesel
9 or compressed natural gas converted to liquefied natural
10 gas at the point of delivery sold by a distributor,
11 importer, supplier or dealer and used as heating fuel or to
12 a person engaged in logging operations, mining operations,
13 manufacturing, processing, drilling, exploration or well
14 servicing, highway or other construction or railroad
15 operations when the alternative fuel is consumed directly
16 in logging operations, mining operations, manufacturing,
17 processing, drilling, exploration or well servicing,
18 highway or other construction or railroad operations, or
19 other nonhighway operations or uses is subject to a refund.
20 The record of purchases under this paragraph shall be
21 submitted quarterly on a form provided by or in a format
22 required by the department, along with receipts detailing
23 the gallons, gasoline gallon equivalent or diesel gallon

1 equivalent purchased and license taxes paid. The refund
2 form and receipts shall be invalid if not submitted to the
3 department within one (1) year following date of purchase.
4 The department shall not deduct the state sales and use tax
5 imposed by the provisions of W.S. 39-15-101 through
6 ~~39-16-211~~ 39-15-502 from the refund to any person who
7 possesses a valid sales or use tax license under W.S.
8 39-15-106, ~~or 39-16-106,~~ or if the person is exempt from
9 paying sales or use taxes under W.S. 39-15-105. ~~or~~
10 ~~39-16-105.~~ A copy of the most recent sales or use tax
11 report or proof that the person is exempt from sales or use
12 taxes shall accompany the claim for refund.

13

14 **39-18-105. Exemptions.**

15

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

19

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

21

22 **31-2-113. Electronic lien and title system.**

23

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

5
6 (iv) Payment of sales or use tax pursuant to
7 W.S. 39-15-107 (b) ~~. or 39-16-107(b).~~

8
9 **Section 3.** W.S. 39-15-402(a)(x) and 39-16-101 through
10 39-16-311 are repealed.

11
12 **Section 4.** Nothing in this act shall be deemed to
13 affect any use tax imposed under W.S. 39-16-201 through
14 39-16-211 prior to July 1, 2026 and the tax shall continue
15 to be administered in the same manner as the sales tax
16 under W.S. 39-15-201 through 39-15-211.

