

SENATE FILE NO. SF0080

Department of revenue-electronic communication.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

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

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

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13 **39-15-102. Administration; confidentiality.**

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15 (d) ~~Notices required to be mailed~~ Written notice by  
16 ~~the department under this article if mailed to the address~~

1 ~~shown on the records of~~ the department, using contact  
2 information provided by the taxpayer, shall be sufficient  
3 for the purposes of this article. Written notice may be  
4 provided electronically by the department if the contact  
5 information provided by the taxpayer includes an electronic  
6 communication option.

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8 **39-15-107. Compliance; collection procedures.**

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

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

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23 (b) Payment. The following shall apply:

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**39-15-108. Enforcement.**

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(c) Penalties. The following shall apply:

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(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

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

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4           (xvi) Notwithstanding W.S. 39-15-102(e), if any  
5   vendor or taxpayer is one hundred fifty (150) days or more  
6   delinquent on taxes due under this article, has not entered  
7   into a formal payment arrangement with the department and  
8   after thirty (30) days written notice, ~~provided by first~~  
9   ~~class mail,~~ the department shall post monthly the name of  
10   the vendor or taxpayer, the sales and use tax license  
11   number, physical address and the unpaid balance owed by the  
12   vendor or taxpayer on the website of the department  
13   indicating that the vendor or taxpayer has not paid the tax  
14   due under this article.

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16       **39-16-108. Enforcement.**

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18       (c) Penalties. The following shall apply:

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

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

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

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16 (END)