DRAFT ONLY
NOT APPROVED FOR INTRODUCTION

HOUSE BILL NO. [BILL NUMBER]

Motor vehicle sales tax-collection by dealers.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

AN ACT relating to sales and use tax; requiring a vendor to collect sales tax from vehicle purchases and remit to the department of revenue as specified; providing conforming amendments; repealing conflicting provisions; and providing for an effective date.

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

Section 1. W.S. 39-15-103(b)(ii), (c)(iii), 39-15-107(a)(vii), (vii)(intro), (A), (B), (b)(i) and (ii), 39-15-108(d)(ii), 39-16-103(b)(ii) and 39-16-107(b)(ii) and (iii) are amended to read:

39-15-103. Imposition.

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

(ii) ~~For purposes of W.S. 39-15-107(b)(i), T~~The sales price of motor vehicles, house trailers, trailer coaches, trailers or semitrailers as provided in subparagraph (a)(i)(M) of this section shall be declared ~~by the purchaser~~ upon a copy of the original invoice from the vendor that displays separately the tax collected, or ~~upon an affidavit furnished by the department~~ if not purchased from a vendor ~~and~~ one (1) or both parties to the sale, as required by the department, shall declare under penalty of perjury on a form prescribed by the department the date of sale and the purchase price. The tax collected shall be based upon the declaration or invoice;

(c) Taxpayer. The following shall apply:

(iii) 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~~ a seller who is ~~prohibited or not authorized by law~~ not a vendor and not required 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;

39-15-107. Compliance; collection procedures.

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

(vii) Taxes collected under paragraphs (b)(i) and (ii) of this section are due and payable and shall be remitted in full by the vendor as required under paragraphs (i) through (iii) and (vi) of this subsection or, if the tax is from a sale that is not made by a vendor, by the county treasurer to the department monthly or as required by the department together with reports as required by the department;

(viii) When applying for registration, every new owner of a ~~motorcycle~~ vehicle as provided in W.S. 39-15-103(a)(i)(M) shall produce: ~~either:~~

(A) A ~~receipt from the department~~ vendor invoice showing that the sales or use tax has been paid;

(B) A ~~receipt on forms provided~~ declaration on the form prescribed by the department showing ~~that the motorcycle was purchased from a Wyoming licensed dealer and that the dealer has collected the sales tax~~ the date of sale and the purchase price as provided in W.S. 39-15-103(b)(ii); or

(b) Payment. The following shall apply:

(i) ~~Except as provided by paragraph (viii) of this subsection, no~~ The vendor shall collect taxes imposed by this article upon the sale of ~~motor~~ vehicles~~, house trailers, trailer coaches, trailers or semitrailers~~ as provided in W.S. 39-15-103(a)(i)(M) as evidenced by a vendor invoice that displays separately the tax collected. If the vehicle is not purchased from a vendor 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 vendor or the county treasurer shall collect and remit to the department the tax in effect in the county of the owner's principal residence;

(ii) ~~Except for those vehicles specified under paragraph (viii) of this subsection,~~ If the tax imposed by this article upon the sale of a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined by W.S. 31-1-101 purchased as a gift was not collected by a vendor at the time of the purchase, the tax 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 as declared by the donee under penalty of perjury on a form prescribed by the department;

39-15-108. Enforcement.

(d) Liens. The following shall apply:

(ii) ~~Except as provided by W.S. 39-15-107(b)(viii), 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.~~ Upon a failure to pay the tax due upon any vehicle as provided by paragraph (b)(ii) of this section, the county ~~treasurer~~ clerk shall notify the county ~~clerk~~ treasurer and the county ~~clerk~~ treasurer shall notify the department. The department may file a lien against the vehicle as provided by paragraph (i) of this subsection and the county clerk shall note the lien on the title of the vehicle. After review by and approval of the board of county commissioners, the county may also 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.

39-16-103. Imposition.

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

(ii) ~~For purposes of W.S. 39-16-107(b)(ii), t~~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~~ one (1) or both parties to the sale, as required by the department, shall declare under penalty of perjury on a form prescribed by the department the date of sale and the purchase price. The tax collected shall be based upon the declaration or invoice;

39-16-107. Compliance; collection procedures.

(b) Payment. The following shall apply:

(ii) ~~Except as provided by paragraph (iv) of this subsection, no vendor shall collect the taxes imposed by this article upon the sale of motor vehicles, house trailers, trailer coaches, trailers or semitrailers as defined by W.S. 31-1-101.~~ If not collected and remitted by a vendor, the taxes imposed by this article shall be collected by the county treasurer prior to the first registration of a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined by W.S. 31-1-101 in Wyoming and not upon subsequent registration by the same owner. The vendor or the county treasurer shall collect and remit to the department the tax in effect in the county of the owner's principal residence. The tax shall not be collected if previously registered by the same nonresident owner in another state. The county treasurer may also 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;

(iii) ~~Except for those vehicles specified under paragraph (iv) of this subsection,~~ If the use tax imposed by this article upon a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined by W.S. 31-1-101 purchased outside the state of Wyoming as a gift was not collected by the vendor at the time of the purchase, the tax 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 as declared by the donee under penalty of perjury on a form prescribed by the department;

Section 2. W.S. 39-15-103(b)(iii), 39-15-107(b)(viii), 39-16-103(b)(iii), (c)(iii) and (iv) and 39-16-107(b)(iv) are repealed.

***** STAFF COMMENTS *****

Below is the text of the repealed provisions for Committee discussion, this will not appear in the bill on introduction:

39-15-103. Imposition.

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

~~(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 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;~~

39-15-107. Compliance; collection procedures.

(b) Payment. The following shall apply:

~~(viii) Notwithstanding W.S. 39-15-107(b)(i), the tax imposed under this article upon the sale of mopeds and motorcycles as defined in W.S. 31-5-102(a) and off-road recreational vehicles defined by W.S. 31-1-101(a)(xv) shall be collected by the vendor in the manner prescribed by this section;~~

39-16-103. Imposition.

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

~~(iii) Except for those vehicles specified under W.S. 39-16-107(b)(iv), the use tax imposed by this article upon a motor vehicle, house trailer, trailer coach, trailer or semitrailer purchased 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:

~~(iii) For purposes of W.S. 39-16-107(b)(ii), 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;~~

~~(iv) Except for those vehicles specified under W.S. 39-16-107 (b)(iv), the use tax imposed by this article~~

~~upon a motor vehicle, house trailer, trailer coach, trailer or semitrailer purchased 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;~~

39-16-107. Compliance; collection procedures.

(b) Payment. The following shall apply:

~~(iv) Notwithstanding paragraph (ii) of this subsection, the tax imposed under this article upon the sale of mopeds and motorcycles as defined in W.S. 31-5-102(a) or off-road recreational vehicles defined by W.S. 31-1-101(a)(xv) shall be collected by the vendor in the manner prescribed by W.S. 39-16-107(a);~~

Section 3. This act is effective January 1, 2019.

(END)