

**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

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

6

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

8

9 **Section 1.** W.S. 39-15-103(b)(ii), (c)(iii),
10 39-15-107(a)(vii), (vii)(intro), (A), (B), (b)(i) and (ii),
11 39-15-108(d)(ii), 39-16-103(b)(ii) and 39-16-107(b)(ii) and
12 (iii) are amended to read:

13

1 **39-15-103. Imposition.**

2

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

4

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

17

18 (c) Taxpayer. The following shall apply:

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20 (iii) Any tax due under this article constitutes
21 a debt to the state from the persons who are parties to the
22 transaction, other than ~~any vendor or other~~ a seller who is
23 ~~prohibited or not authorized by law~~ not a vendor and not

1 required to collect any tax under this article, and is a lien
2 from the date the tax is due on all the real and personal
3 property of those persons;

4

5 **39-15-107. Compliance; collection procedures.**

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

9

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

17

18 (viii) When applying for registration, every new
19 owner of a ~~motorcycle~~vehicle as provided in W.S.
20 39-15-103(a)(i)(M) shall produce:~~either:~~

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

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(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;

1 (ii) ~~Except for those vehicles specified under~~
2 ~~paragraph (viii) of this subsection, If~~ the tax imposed by
3 this article upon the sale of a motor vehicle, house trailer,
4 trailer coach, trailer or semitrailer as defined by W.S.
5 31-1-101 purchased as a gift was not collected by a vendor at
6 the time of the purchase, the tax shall be collected from the
7 donee prior to the first registration based upon the fair
8 market value of the gift at the time of the gift as declared
9 by the donee under penalty of perjury on a form prescribed by
10 the department;

11

12 **39-15-108. Enforcement.**

13

14 (d) Liens. The following shall apply:

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16 (ii) ~~Except as provided by W.S.~~
17 ~~39-15-107(b)(viii), no vendor shall collect taxes imposed by~~
18 ~~this article upon the sale of motor vehicles, house trailers,~~
19 ~~trailer coaches, trailers or semitrailers. The taxes imposed~~
20 ~~shall be collected by the county treasurer prior to the first~~
21 ~~registration in Wyoming and not upon subsequent registration~~
22 ~~by the same applicant.~~ Upon a failure to pay the tax due upon
23 any vehicle as provided by paragraph (b)(ii) of this section,

1 the county ~~treasurer~~clerk shall notify the county ~~clerk~~
2 treasurer and the county ~~clerk~~treasurer shall notify the
3 department. The department may file a lien against the vehicle
4 as provided by paragraph (i) of this subsection and the county
5 clerk shall note the lien on the title of the vehicle. After
6 review by and approval of the board of county commissioners,
7 the county may also collect the tax due and any interest,
8 penalties or costs of collection through the use of a
9 collection agency or by the filing of a civil action.

10
11 **39-16-103. Imposition.**

12
13 (b) Basis of tax. The following shall apply:

14
15 (ii) ~~For purposes of W.S. 39-16-107(b)(ii),~~ The
16 sales price of motor vehicles, house trailers, trailer
17 coaches, trailers or semitrailers as defined by W.S. 31-1-101
18 shall be declared ~~by the purchaser~~ upon a copy of the original
19 invoice from the vendor or ~~upon an affidavit furnished by the~~
20 ~~department~~ if not purchased from a vendor ~~and one (1) or both~~
21 parties to the sale, as required by the department, shall
22 declare under penalty of perjury on a form prescribed by the

1 department the date of sale and the purchase price. The tax
2 collected shall be based upon the declaration or invoice;

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4 **39-16-107. Compliance; collection procedures.**

5

6 (b) Payment. The following shall apply:

7

8 (ii) ~~Except as provided by paragraph (iv) of this~~
9 ~~subsection, no vendor shall collect the taxes imposed by this~~
10 ~~article upon the sale of motor vehicles, house trailers,~~
11 ~~trailer coaches, trailers or semitrailers as defined by W.S.~~
12 ~~31-1-101. If not collected and remitted by a vendor, the taxes~~
13 imposed by this article shall be collected by the county
14 treasurer prior to the first registration of a motor vehicle,
15 house trailer, trailer coach, trailer or semitrailer as
16 defined by W.S. 31-1-101 in Wyoming and not upon subsequent
17 registration by the same owner. The vendor or the county
18 treasurer shall collect and remit to the department the tax
19 in effect in the county of the owner's principal residence.
20 The tax shall not be collected if previously registered by
21 the same nonresident owner in another state. The county
22 treasurer may also collect the tax due and any interest,

1 penalties or costs of collection through the use of a
2 collection agency or by the filing of a civil action;

3
4 (iii) ~~Except for those vehicles specified under~~
5 ~~paragraph (iv) of this subsection, If~~ the use tax imposed by
6 this article upon a motor vehicle, house trailer, trailer
7 coach, trailer or semitrailer as defined by W.S. 31-1-101
8 purchased outside the state of Wyoming as a gift was not
9 collected by the vendor at the time of the purchase, the tax
10 shall be collected from the donee prior to the first
11 registration based upon the fair market value of the gift at
12 the time of the gift as declared by the donee under penalty
13 of perjury on a form prescribed by the department;

14
15 **Section 2.** W.S. 39-15-103(b)(iii), 39-15-107(b)(viii),
16 39-16-103(b)(iii), (c)(iii) and (iv) and 39-16-107(b)(iv) are
17 repealed.

18
19 *** STAFF COMMENTS ***

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

22
23 **39-15-103. Imposition.**

1

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

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

10

11 **39-15-107. Compliance; collection procedures.**

12

13 (b) Payment. The following shall apply:

14

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

21

22 39-16-103. Imposition.

23

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

2

3 ~~(iii) Except for those vehicles specified under~~
4 ~~W.S. 39-16-107(b)(iv), the use tax imposed by this article~~
5 ~~upon a motor vehicle, house trailer, trailer coach, trailer~~
6 ~~or semitrailer purchased outside the state of Wyoming as a~~
7 ~~gift shall be collected from the donee prior to the first~~
8 ~~registration based upon the fair market value of the gift at~~
9 ~~the time of the gift;~~

10

11 (c) Taxpayer. The following shall apply:

12

13 ~~(iii) For purposes of W.S. 39-16-107(b)(ii), the~~
14 ~~sales price of motor vehicles, house trailers, trailer~~
15 ~~coaches, trailers or semitrailers as defined by W.S. 31-1-~~
16 ~~101 shall be declared by the purchaser upon a copy of the~~
17 ~~original invoice from the vendor or upon an affidavit~~
18 ~~furnished by the department if not purchased from a vendor~~
19 ~~and the tax collected shall be based upon the declaration or~~
20 ~~invoice;~~

21

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

1 ~~upon a motor vehicle, house trailer, trailer coach, trailer~~
2 ~~or semitrailer purchased outside the state of Wyoming as a~~
3 ~~gift shall be collected from the donee prior to the first~~
4 ~~registration based upon the fair market value of the gift at~~
5 ~~the time of the gift;~~

6

7 39-16-107. Compliance; collection procedures.

8

9 (b) Payment. The following shall apply:

10

11 ~~(iv) Notwithstanding paragraph (ii) of this~~
12 ~~subsection, the tax imposed under this article upon the sale~~
13 ~~of mopeds and motorcycles as defined in W.S. 31-5-102(a) or~~
14 ~~off-road recreational vehicles defined by W.S. 31-1-~~
15 ~~101(a)(xv) shall be collected by the vendor in the manner~~
16 ~~prescribed by W.S. 39-16-107(a);~~

17

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

19

20 (END)