

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO.

Sales tax revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales tax; revising provisions related  
2 to administration of the sales tax; clarifying a  
3 definition; clarifying the imposition of the tax; amending  
4 exemptions; revising reporting requirements; clarifying  
5 licensing and compliance provisions; repealing provisions;  
6 and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-15-101(a)(xv), 39-15-103(a)(i)(H),  
11 (J), (K) and (P), 39-15-105(a)(iii)(E), (iv)(E) and  
12 (viii)(O)(intro), 39-15-106(a), 39-15-107(b)(i) and (xi),

1 39-15-109(c)(i), 39-15-111(e), 39-15-204(a)(v),  
2 39-15-501(a)(i) and 39-16-103(a)(i) are amended to read:

3

4 **39-15-101. Definitions.**

5

6 (a) As used in this article:

7

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

19 \*\*\*\*\*  
20 \*\*\*\*\*

21 **STAFF COMMENT**

22

23 This proposed change is referenced under Item 10 on the  
24 June 14, 2023 document from the Department of Revenue  
25 titled "Excise Tax Administration Issues". References to  
26 that document will be made throughout this draft as  
27 "Department Topics List."

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A staff comment referencing that document will follow each proposed change in this bill draft.

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

(a) Taxable event. The following shall apply:

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

(H) The sales price paid for each admission to any place of amusement, entertainment, recreation, games or athletic event; ~~If any persons other than employees, officers of the law on official business or children under twelve (12) years of age are admitted free or at reduced rates to any such place when an admission charge is made to other persons, an equivalent tax shall be paid by these persons based on the price charged to other persons;~~

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**STAFF COMMENT**  
**Item 18 in Department Topics List.**

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See also Item 13.

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(J) The sales price paid for services performed ~~for the repair, alteration or improvement of~~ on tangible personal property;

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STAFF COMMENT

Item 3 in Department Topics List

With the above change, the Department is seeking clarification of intent on this section, specifically if the intent is to apply to all work done on tangible personal property.

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(K) The sales price paid for all services and tangible personal property used in rendering services to real or tangible personal property within an oil or gas well site beginning with and including the setting and cementing of production casing, or if production casing is not set as in the case of an open hole completion, after the completion of the underreaming or the attainment of total depth of the oil or gas well and continuing with all activities sequentially required for the production of any oil or gas well regardless of the chronological occurrence

1 of the activity. All services required during the entire  
 2 productive life of the well, including recompletion, all  
 3 the way through abandonment shall be subject to this  
 4 subparagraph. The provisions of W.S. 39-15-301 through  
 5 39-15-311, ~~and~~ W.S. 39-16-301 through 39-16-311 and W.S.  
 6 39-15-105 except for 39-15-105(a)(vii)(B) shall not apply  
 7 to this subparagraph;

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9 \*\*\*\*\*  
 10 \*\*\*\*\*

11 **STAFF COMMENT**  
 12 **Item 15 Department Topics List**

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 14 The department is seeking clarification related to  
 15 taxability at a wellsite. One potential change is shown  
 16 above.

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20 (P) Except as otherwise provided in this  
 21 subparagraph, the sales price of every retail sale of  
 22 specified digital products within the state, ~~is only subject to the tax under this section if~~  
 23 including the sales price for access to specified digital  
 24 products ~~is only subject to the tax under this section if~~  
 25 through a streaming or subscription service that does not  
 26 provide the purchaser ~~has~~ with permanent use of the  
 27 specified digital product. A vendor who purchases  
 28 specified digital products for further commercial

1 broadcast, rebroadcast, transmission, retransmission,  
 2 licensing, relicensing, distribution, redistribution or  
 3 exhibition in whole or in part to another person shall be  
 4 considered a wholesaler and not subject to the tax imposed  
 5 by this article. Those services provided by a trade  
 6 association as part of a member benefit are not subject to  
 7 the tax imposed by this subparagraph.

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11 **STAFF COMMENT**  
 12 **Item 5 Department Topics List**

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14 The above change is made to address the question of whether  
 15 the intent is to have different tax treatment if the same  
 16 movie is purchased through a movie theater, a movie rental  
 17 store or through a streaming service.

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 19 \*\*\*\*\*

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21 **39-15-105. Exemptions.**

22

23 (a) The following sales or leases are exempt from the  
 24 excise tax imposed by this article:

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26 (iii) For the purpose of exempting sales of  
 27 services and tangible personal property consumed in  
 28 production, the following are exempt:

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(E) Sales of power or fuel to a person engaged in the transportation business transporting tangible personal property by railroad or by pipeline when the same power or fuel is consumed directly in generating motive power for actual transportation purposes, except power or fuel which is not taxed as gasoline or gasohol under W.S. 39-17-101 through 39-17-111 or as diesel fuel under W.S. 39-17-201 through 39-17-211 and which is used to propel a motor vehicle upon the highway as defined in W.S. 39-17-201(a)(xii);

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**STAFF COMMENT**  
**Item 4 Department Topics List**  
 The Department is seeking a clarification of what "engaged in the transportation business" is intended to mean.  
 The above change is intended to match the Department's historical interpretation of this exemption.

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(iv) For the purpose of exempting sales of services and tangible personal property sold to government, charitable and nonprofit organizations, irrigation

1 districts and weed and pest control districts, the  
2 following are exempt:

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4 (E) Sales price of admission to ~~and user~~  
5 ~~fees for~~ county or municipal owned recreation facilities  
6 such as swimming pools, athletic facilities and recreation  
7 centers;

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11 STAFF COMMENT  
12 Item 13 Department Topics List

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14 Referencing the above change, user fees are generally  
15 already exempt to the extent that the tax is not  
16 specifically imposed on those fees. Is the intent of the  
17 legislature to tax other user fees that are not exempt  
18 under this subparagraph?

19

20 If taxation is intended, it may be advisable to amend the  
21 imposition statute, see W.S. 39-15-103(a)(i)(H) above.

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26 (viii) For the purpose of exempting sales of  
27 services and tangible personal property as an economic  
28 incentive, the following are exempt:

29

30 (O) Until December 31, 2027, the sale or  
31 lease of machinery to be used in this state directly and



1 predominantly in manufacturing tangible personal property<sup>i</sup>;

2 ~~if the sale or lease:~~

3

4 ~~(I) Is to a manufacturer classified by~~

5 ~~the department under the NAICS code manufacturing sector~~

6 ~~31—33; and~~

7

8 ~~(II) Does not include noncapitalized~~

9 ~~machinery except machinery expensed in accordance with~~

10 ~~section 179 of the Internal Revenue Code.~~

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12 \*\*\*\*\*  
13 \*\*\*\*\*

14 STAFF COMMENT

15 Item 12 Department Topics List.

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17 Repealed language is shown above as stricken language for  
18 Committee discussion. See repealed provisions in section 2  
19 of this bill.

20 \*\*\*\*\*  
21 \*\*\*\*\*

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23 ~~(b) The Wyoming business council, the department of~~

24 ~~workforce services and the department of revenue shall~~

25 ~~jointly report to the joint revenue interim committee on or~~

26 ~~before December 1 of each year that the exemption provided~~

27 ~~by subparagraph (a)(viii)(O), (R), (S) or (U) of this~~

28 ~~section is in effect. If requested by the department of~~

1 ~~revenue, any person utilizing the exemption under~~  
 2 ~~subparagraph (a)(viii)(0) of this section shall report to~~  
 3 ~~the department the amount of sales tax exempted, and the~~  
 4 ~~number of jobs created or impacted by the utilization of~~  
 5 ~~the exemption. The report shall evaluate the cumulative~~  
 6 ~~effects of each exemption that is in effect from initiation~~  
 7 ~~of the exemption and shall include:~~

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11 **STAFF COMMENT**  
 12 **Item 1 Department Topics List**

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14 The Department indicates that this report is done through a  
 15 survey but there is no way to address if a taxpayer does  
 16 not respond and many of these companies do not have to  
 17 license with the Department.

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19 Repealed language is shown above as stricken language for  
 20 Committee discussion. See repealed provisions in section 2  
 21 of this bill.

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 23 \*\*\*\*\*

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25 **39-15-106. Licenses; permits.**

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27 (a) Every vendor shall obtain from the department a  
 28 sales tax license to conduct business in the state. ~~Any~~  
 29 ~~out-of-state vendor not otherwise subject to this article~~  
 30 ~~may voluntarily apply for a license from the department and~~

1 ~~if licensed, shall collect and remit the state sales tax~~  
2 ~~imposed by W.S. 39-15-104.~~ The license shall be granted  
3 only upon application stating the name and address of the  
4 applicant, the character of the business in which the  
5 applicant proposes to engage, the location of the proposed  
6 business and other information as the department may  
7 require. Effective July 1, 1997, a license fee of sixty  
8 dollars (\$60.00) shall be required from each new vendor,  
9 except for any remote vendor who has no requirement to  
10 register in this state, or who is using one (1) of the  
11 technology models pursuant to the streamlined sales and use  
12 tax agreement. Failure of a vendor to timely file any  
13 return may result in forfeiture of the license granted  
14 under this section. The department shall charge sixty  
15 dollars (\$60.00) for reinstatement of any forfeited  
16 license. The department shall send any vendor who reports  
17 no gross sales for three (3) consecutive years a form  
18 prescribed by the department to show cause why the vendor's  
19 license should not be revoked. The vendor shall complete  
20 and file the report with the department within thirty (30)  
21 days of receipt of the form. If the department finds just  
22 cause for the vendor to retain the license, no further  
23 action shall be taken. If the department finds just cause

1 to revoke the license, the vendor shall be notified of the  
2 revocation. Any vendor whose license is revoked under this  
3 subsection may appeal the decision to the state board of  
4 equalization as provided in subsection (g) of this section.

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**STAFF COMMENT**

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**Items 11 Department Topics List**

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11 **The Department suggests the removal of voluntary licensing**  
12 **for out-of-state vendors given the requirement for remote**  
13 **sellers to license with the Department.**

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17 **39-15-107. Compliance; collection procedures.**

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19 (b) Payment. The following shall apply:

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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  
24 trailers, trailer coaches, trailers or semitrailers. The  
25 taxes imposed shall be collected by the county treasurer  
26 prior to the first registration in Wyoming and not upon  
27 subsequent registration by the same applicant. The county  
28 treasurer may allow the taxes to be paid electronically

1 after the amount of sales tax has been determined by the  
 2 county treasurer. The county treasurer may charge a fee of  
 3 not more than the costs of processing the transaction but  
 4 not to exceed a fee of three percent (3%) as necessary to  
 5 recoup fees incurred due to electronic payments. The county  
 6 treasurer shall provide the applicant a receipt specifying  
 7 the amount of sales tax collected and noting any valid  
 8 exemption from sales tax. The county treasurer shall  
 9 collect and remit to the department the tax in effect in  
 10 the county of the owner's principal residence as indicated  
 11 on the owner's driver's license or other government issued  
 12 identification;

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14 \*\*\*\*\*  
 15 \*\*\*\*\*  
 16 STAFF COMMENT  
 17 Item 16 Department Topics List  
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 19 The Department is seeking clarification on the definition  
 20 of principal residence. One possible change is included  
 21 above.  
 22 \*\*\*\*\*  
 23 \*\*\*\*\*  
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25 (xi) If a vendor or direct payer pays taxes due  
 26 and payable under this chapter on or before the fifteenth  
 27 day of the month that the taxes are due under paragraph (v)  
 28 of this subsection, a credit shall be allowed against the

1 taxes imposed by this chapter for expenses incurred by a  
 2 vendor or direct payer for the accounting and reporting of  
 3 taxes. ~~For the first six thousand two hundred fifty dollars~~  
 4 ~~(\$6,250.00) of tax due,~~ The credit is equal to one and  
 5 ninety-five hundredths percent (1.95%) of the amount of tax  
 6 due. ~~For any tax due in excess of six thousand two~~  
 7 ~~hundred fifty dollars (\$6,250.00), the credit for that~~  
 8 ~~additional amount shall be one percent (1%) of that amount,~~  
 9 provided that the total credit under this paragraph and  
 10 W.S. 39-16-107(b)(viii) shall not exceed five hundred  
 11 dollars (\$500.00) in any month. The vendor or direct payer  
 12 shall deduct the credit for each tax period on forms  
 13 prescribed and furnished by the department. The credit  
 14 shall be deducted only from the share of the tax that is  
 15 distributed to the general fund under W.S. 39-15-111(b)(i).

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19 STAFF COMMENT

20 Item 6 Department Topics List

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22 The amendment above seeks to clarify the vendor  
 23 compensation calculation. Alternatively the rate could be  
 24 one percent (1%) up to the \$500 maximum amount.

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26 \*\*\*\*\*

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28 39-15-109. Taxpayer remedies.

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2 (c) Refunds. The following shall apply:

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4 (i) Any tax, penalty or interest which has been  
5 erroneously paid, computed or remitted to the department by  
6 a vendor shall either be credited against any subsequent  
7 tax liability of the vendor or refunded. If a vendor  
8 erroneously collects taxes from a taxpayer and remits those  
9 taxes to the department, the vendor may seek a refund or  
10 credit against subsequent tax liability only after the  
11 vendor has refunded the erroneously collected tax to the  
12 taxpayer that originally paid the tax to the vendor. If the  
13 taxpayer that originally paid the tax to the vendor cannot  
14 be identified, the tax shall not be refunded or credited to  
15 the vendor. No credit or refund shall be allowed after  
16 three (3) years from the date of overpayment. The receipt  
17 of a claim for a refund by the department shall toll the  
18 statute of limitations. All refund requests received by the  
19 department of revenue shall be approved or denied within  
20 ninety (90) days of receipt, provided that referral of a  
21 refund request by the department of revenue to the  
22 department of audit shall toll the ninety (90) day period  
23 pending the outcome of the audit process. Any refund or

1 credit erroneously made or allowed may be recovered in an  
2 action brought by the attorney general in any court of  
3 competent jurisdiction;

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6 \*\*\*\*\*  
7 STAFF COMMENT  
8 Item 8 Department Topics List  
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12 39-15-111. Distribution.

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14 (e) Vendors shall annually provide the department  
15 information indicating the amount of tax under this article  
16 collected from sales of propane, butane, liquefied gas and  
17 compressed natural gas. Upon verification by the  
18 department, the state treasurer shall annually transfer  
19 from the revenues deposited pursuant to paragraph (b)(i) of  
20 this section to the state highway fund ten percent (10%) of  
21 the amount collected under this article on sales of  
22 propane, butane, liquefied gas and compressed natural gas.  
23 This transfer of revenue replaces highway revenues existing  
24 prior to the enactment of this act. The department may  
25 impose a penalty of one hundred dollars (\$100.00) upon any  
26 vendor who fails to provide the information required under



1 this subsection in a timely manner. The department may, for  
2 good cause, waive a penalty imposed under this subsection  
3 if the vendor provides the information required under this  
4 subsection.

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STAFF COMMENT

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Item 2 Department Topics List

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11 Similar to Item 1, there is currently no way for the  
12 Department to enforce the reporting requirement above. The  
13 proposed penalty is one option to allow the Department to  
14 enforce this subsection.

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18 39-15-204. Taxation rate.

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20 (a) In addition to the state tax imposed under W.S.  
21 39-15-101 through 39-15-111 any county of the state may  
22 impose the following excise taxes and any city or town may  
23 impose the taxes authorized by paragraphs (ii) and (vii) of  
24 this subsection and any resort district may impose the tax  
25 authorized by paragraph (v) of this subsection:

26

27 (v) An excise tax at a rate in increments of  
28 one-half of one percent (.5%) not to exceed a rate of three

1 percent (3%) upon retail sales of tangible personal  
 2 property, admissions and services made within the district,  
 3 ~~by vendors physically situated within the district,~~ the  
 4 purpose of which is for general revenue for the resort  
 5 district;

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7 \*\*\*\*\*  
 8 \*\*\*\*\*  
 9 STAFF COMMENT  
 10 Item 7 Department Topics List  
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 12 \*\*\*\*\*  
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14 39-15-501. Sales from remote sellers.

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

26

1 (i) The seller's gross revenue from the sale of  
2 tangible personal property, admissions or services  
3 delivered into this state exceeds one hundred thousand  
4 dollars (\$100,000.00); ~~or~~

5

6 ~~(ii) The seller sold tangible personal property,~~  
7 ~~admissions or services delivered into this state in two~~  
8 ~~hundred (200) or more separate transactions.~~

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10 \*\*\*\*\*  
11 \*\*\*\*\*

12 STAFF COMMENT  
13 Item 14 Department Topics List

14  
15 Repealed language is shown above as stricken language for  
16 Committee discussion. See repealed provisions in section 2  
17 of this bill.

18 \*\*\*\*\*  
19 \*\*\*\*\*  
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21 39-16-103. Imposition.

22

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

24

25 (i) Persons making first use of taxable services  
26 or storing, using or consuming tangible personal property  
27 or specified digital products, except as otherwise provided  
28 in this paragraph, are liable for the tax imposed by this

1 article. ~~Specified digital products are only subject to the~~  
2 ~~tax imposed by this article if the purchaser has permanent~~  
3 ~~use of the specified digital product.~~ A vendor who  
4 purchases specified digital products for further commercial  
5 broadcast, rebroadcast, transmission, retransmission,  
6 licensing, relicensing, distribution, redistribution or  
7 exhibition in whole or in part to another person shall be  
8 considered a wholesaler and not subject to the tax imposed  
9 by this article. Those services provided by a trade  
10 association as part of a member benefit are not subject to  
11 the tax imposed by this subparagraph. The liability is not  
12 extinguished until the tax has been paid to the state but a  
13 receipt given to the person by a registered vendor in  
14 accordance with paragraph (c)(i) of this section is  
15 sufficient to relieve the purchaser from further liability;

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17 \*\*\*\*\*  
18 \*\*\*\*\*  
19 **STAFF COMMENT**  
20 **Item 5 Department Topics List.**  
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22 **See also the changes to W.S. 39-15-103(a)(i)(P) above.**  
23 \*\*\*\*\*  
24 \*\*\*\*\*  
25

26 **Section 2.** W.S. 39-15-105(a)(viii)(O)(I) and (II),  
27 (b) and 39-15-501(a)(ii) are repealed.

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2       **Section 3.** This act is effective July 1, 2024.

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(END)