

1 39-16-107(b)(ii) and (viii) and 39-16-109(c)(i) are amended
2 to read:

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4 *****
5 *****

6 STAFF COMMENT

7 The revisions in this bill are intended to conform chapter
8 16 related to the use tax to chapter 15 related to the
9 sales tax.

10

11 The Committee could consider the possibility of combining
12 chapter 15 and chapter 16 so that there is only one chapter
13 governing both sales and use taxes. Some other states have
14 combined those taxes, while others have them in separate
15 chapters similar to Wyoming. The majority of the provisions
16 are identical or very similar between the two chapters,
17 though there are some differences.

18

19 The Committee also directed staff to work with the
20 Department of Revenue to look at the possibility of
21 streamlining the sales tax exemptions. The Department did
22 not have any recommendations for revisions to streamline
23 exemptions.

24

25 *****
26 *****

27

28 39-16-101. Definitions.

29

30 (a) As used in this article:

31

32 (x) "Vendor" means any person engaged in the
33 business of selling at retail or wholesale tangible
34 personal property, having or maintaining within this state,
directly or by any subsidiary, an office, distribution

1 house, sales house, warehouse or other place of business,
2 or any agents operating or soliciting sales or advertising
3 within this state under the authority of the vendor or its
4 subsidiary, regardless of whether the place of business or
5 agent is located in the state permanently or temporarily or
6 whether the vendor or subsidiary is qualified to do
7 business within this state. A person is not in the business
8 of selling tangible personal property that is subject to
9 taxation under this article if selling tangible personal
10 property is not a habitual or regular activity of the
11 person. Agents acting under the authority of the vendor
12 include but are not limited to truckers, peddlers,
13 canvassers, salespersons, representatives, employees,
14 supervisors, distributors, delivery persons or any other
15 persons performing services in this state. "Vendor" also
16 includes every person who engages in regular or systematic
17 solicitation by three (3) or more separate transmittances
18 of an advertisement or advertisements in any twelve (12)
19 month period in a consumer market in this state by the
20 distribution of catalogs, periodicals, advertising flyers,
21 or other advertising, or by means of print, radio,
22 television or other electronic media, by mail, telegraph,
23 telephone, computer data base, cable, optic, microwave,

1 satellite or other communication system for the purpose of
2 effecting retail sales of tangible personal property;

3

4 **39-16-105. Exemptions.**

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6 (a) The following purchases or leases are exempt from
7 the excise tax imposed by this article:

8

9 (viii) For the purpose of exempting sales of
10 services and tangible personal property as an economic
11 incentive, the following are exempt:

12

13 (D) Until December 31, 2027, the purchase
14 or lease of machinery to be used in this state directly and
15 predominantly in manufacturing tangible personal property;

16 ~~if the sale or lease:~~

17

18 **39-16-106. Licenses; permits.**

19

20 (a) Every vendor shall register with the department
21 of revenue, giving the name and address of all agents
22 operating in the state and the location of all places of
23 business together with other information as required by the

1 department. 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. ~~Any out-of-state vendor not otherwise subject to
11 this article may voluntarily register with the department
12 and if registered, shall collect and remit the state use
13 tax imposed by W.S. 39-16-104.~~

14

15 **39-16-107. Compliance; collection procedures.**

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17 (b) Payment. The following shall apply:

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19 (ii) Except as provided by paragraph (iv) of
20 this subsection, no vendor shall collect the taxes imposed
21 by this article upon the sale of motor vehicles, house
22 trailers, trailer coaches, trailers or semitrailers as
23 defined by W.S. 31-1-101. The taxes imposed shall be

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

21

22 (viii) If a vendor or direct payer pays taxes
23 due and payable under this chapter on or before the

1 fifteenth day of the month that the taxes are due under
2 paragraph (a) (i) of this section, a credit shall be allowed
3 against the taxes imposed by this chapter for expenses
4 incurred by a vendor or direct payer for the accounting and
5 reporting of taxes. ~~For the first six thousand two hundred~~
6 ~~fifty dollars (\$6,250.00) of tax due,~~ The credit is equal
7 to one and ninety-five hundredths percent (1.95%) of the
8 amount of tax due. ~~For any tax due in excess of six~~
9 ~~thousand two hundred fifty dollars (\$6,250.00), the credit~~
10 ~~for that additional amount shall be one percent (1%) of~~
11 ~~that amount,~~ provided that the total credit under this
12 paragraph and W.S. 39-15-107(b) (xi) shall not exceed five
13 hundred dollars (\$500.00) in any month. The vendor or
14 direct payer shall deduct the credit for each tax period on
15 forms prescribed and furnished by the department. The
16 credit shall be deducted only from the share of the tax
17 that is distributed to the general fund under W.S.
18 39-16-111(b) (i);

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20 **39-16-109. Taxpayer remedies.**

21

22 (c) Refunds. The following shall apply:

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

1 general in a court of competent jurisdiction in Laramie
2 county, Wyoming.

3

4 **Section 2.** W.S. 39-16-105(a)(viii)(D)(I) and (II) and
5 (b) are repealed.

6

7 **Section 3.** This act is effective July 1, 2025.

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9

(END)