

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Ad valorem taxation-payment and credit of penalties.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to ad valorem taxation; amending how
2 penalties collected for failure to file specified tax
3 statements are paid and credited; and providing for an
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-13-108(c)(ii)(B) is amended to
9 read:

10

11 **39-13-108. Enforcement.**

12

1 (c) Offenses and penalties. The following shall
2 apply:

3
4 (ii) Penalties. The following shall apply:

5
6 (B) Any person failing to file the
7 statement provided by W.S. 39-13-107(a)(ii)(A) or (B) is
8 subject to a penalty of not more than five hundred dollars
9 (\$500.00) plus not more than one hundred dollars (\$100.00)
10 for each day's failure to file the statement, to be
11 recovered by an action in the name of the state of Wyoming
12 brought by the attorney general at the request of the
13 department. The department may waive the penalties imposed
14 by this subsection as part of a settlement or for any other
15 good cause shown. Penalties collected shall be ~~credited to~~
16 ~~the state school foundation program account~~ paid to the
17 state treasurer and credited as provided in W.S. 8-1-109;

18

19 *****
20 *****

21 **STAFF COMMENT**

22
23 **This bill draft is intended to bring W.S. 39-13-**
24 **108(c)(ii)(B) into conformance with Article 7, Section 5 of**
25 **the Wyoming Constitution, which provides:**

26

1 All fines and penalties under general laws of the
 2 state shall belong to the public school fund of
 3 the respective counties and be paid over to the
 4 custodians of such funds for the current support
 5 of the public schools therein.
 6

7 Consistent with this provision, W.S. 8-1-109 provides:
 8

9 Unless otherwise specifically provided by law,
 10 all civil or administrative fines or penalties
 11 collected under the Wyoming statutes shall be
 12 paid over to the state treasurer to be credited
 13 to the public school fund of the county in which
 14 the violation for which the fine or penalty was
 15 imposed occurred.
 16

17 *****
 18 *****
 19

20 Section 2. This act is effective immediately upon
 21 completion of all acts necessary for a bill to become law
 22 as provided by Article 4, Section 8 of the Wyoming
 23 Constitution.
 24

25 (END)