DRAFT ONLY
NOT APPROVED FOR INTRODUCTION

SENATE FILE NO.

Distribution of taxes on large electrical loads.

Sponsored by: Senator(s) Case

A BILL

for

AN ACT relating to sales tax; specifying the distribution of taxes on sales of very large electrical loads; providing a definition; providing reporting requirements; specifying applicability; and providing for an effective date.

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

Section 1. W.S. 39-15-101(a) by creating a new paragraph (li), 39-15-107(a)(i), 39-15-111(b)(intro) and by creating a new subsection (t), 39-15-211(a)(i)(intro), (d)(intro) and by creating a new subsection (e) are amended to read:

39-15-101. Definitions.

(a) As used in this article:

(li) "Very large electrical load" means an electrical load of not less than one hundred (100) megawatts for a single purchaser or customer.

39-15-107. Compliance; collection procedures.

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

(i) Each vendor shall on or before the last day of each month file a true return showing the preceding month's gross sales and remit all taxes to the department. The returns shall contain such information and be made in the manner as the department by regulation prescribes. The department may provide an option for the return to be submitted and for any taxes to be remitted electronically. The department may allow extensions for filing returns and paying the taxes by regulation, but no extension may be for more than ninety (90) days. If the total tax to be remitted

by a vendor during any month is less than one hundred fifty dollars ($150.00), a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. If the accounting methods regularly used by any vendor are such that reports of sales made during a calendar month would impose unnecessary hardships, the department after receiving a formal request filed by the vendor may accept reports at intervals as would be more convenient to the taxpayer. Any vendor shall report whether the vendor sells nicotine products, as defined by W.S. 39-18-101(a)(xi), in this state to the department in the form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the nicotine sales reporting requirements. Every person purchasing goods or services taxable by this article who does not pay the tax owed to a vendor and every person storing, using or consuming tangible personal property purchased from a vendor who does not maintain a place of business in this state is liable for the tax imposed by this article and shall, on or before the last day of each month, file a

return showing the gross purchases made during the preceding month and remit all taxes due to the department as provided in this paragraph. If the vendor sells electricity to serve a very large electrical load, all sales related to the very large electrical load shall be reported separately. The return shall contain such information and be made in the manner as the department shall prescribe by rule and regulation. The department, by rule and regulation, may allow an extension for filing a return and paying any tax due, but no extension shall be granted for more than ninety (90) days;

39-15-111. Distribution.

(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Except as otherwise provided in ~~subsection (p)~~ subsections (p) and (t) of this section, for all revenue collected by the department under W.S. 39-15-104 the department shall:

(t) All revenues collected by the department related to sales of very large electrical loads shall be deposited

in the local government distribution account, which is hereby created. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be deposited in the account. Funds in the account shall be distributed as determined by the legislature for direct distributions to cities, towns and counties.

39-15-211. Distribution.

(a) For all revenue collected by the department from the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and (vi) the department shall:

(i) Except as otherwise provided under subsection (e) of this section, for revenues collected under W.S. 39-15-204(a)(i):

(d) Except as otherwise provided under subsection (e) of this section, for all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(vii) the department shall:

(e) All revenues collected by the department under W.S. 39-15-204(a)(i), or under W.S. 39-15-204(a)(vii) if the tax is imposed for general revenue, that are related to sales of very large electrical loads shall be deposited in the local government distribution account as created in W.S. 39-15-111(t).

Section 2. The provisions of W.S. 39-15-211(e), as created by section 1 of this act, shall only apply to a tax under W.S. 39-15-204(a)(i) or 39-15-204(a)(vii) that is imposed or continued by approval of the voters on or after July 1, 2027. Any tax approved before July 1, 2027 shall not be subject to the provisions of W.S. 39-15-211(e) until the date the tax is continued by approval of the voters as provided by law.

Section 3. This act is effective July 1, 2027.

(END)