

**Bill No.:** SF0063 **Effective:** 7/1/2023 12:00:00 AM

**LSO No.:** 23LSO-0404

**Enrolled Act No.:** SEA No. 0019

**Chapter No.:** 33

**Prime Sponsor:** Joint Revenue Interim Committee

**Catch Title:** Tax administration revisions.

**Subject:** Tax administration.

**Summary/Major Elements:**

- This act provides that the Department of Revenue may credit or waive interest related to mine product taxes, which is consistent with the administration of other taxes.
- This act provides that the assessment or levy of sales and use taxes, including any penalty or interest, that results from an audit or review shall be issued within one (1) year following the completion of the audit or review, which is consistent with the administration of other taxes.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.