

HOUSE BILL NO. HB0145

Streamlined sales tax amendments.

Sponsored by: Representative(s) Madden and Senator(s) Peterson

A BILL

for

1 AN ACT relating to use tax; specifying that a taxable event
2 occurs for the person making first use of taxable services
3 in this state; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-16-103(a)(i), (ii), (b)(i),
8 (c)(ii) and (vi) is amended to read:

9

10 **39-16-103. Imposition.**

11

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

13

14 (i) Persons making first use of taxable services
15 or storing, using or consuming tangible personal property
16 or specified digital products, except as otherwise provided

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

17

18 (ii) Specified digital products sold, services
19 to repair, alter or improve tangible personal property sold
20 and tangible personal property sold by any person for
21 delivery in this state or where first use of the service
22 occurs in this state is deemed sold for storage, use or
23 consumption herein and is subject to the tax imposed by
24 this article unless the person selling the property has

1 received from the purchaser a signed certificate stating
2 the property or service was purchased for resale and
3 showing his name and address. Specified digital products
4 are only subject to the tax imposed by this article as
5 specified in paragraph (i) of this subsection;

6

7 (b) Basis of tax. The following shall apply:

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9 (i) Specified digital products sold, services to
10 repair, alter or improve tangible personal property sold
11 and tangible personal property sold by any person for
12 delivery in this state or where first use of the service
13 occurs in this state is deemed sold for storage, use or
14 consumption herein and is subject to the tax imposed by
15 this article unless the person selling the property has
16 received from the purchaser a signed certificate stating
17 the property or service was purchased for resale and
18 showing his name and address. Specified digital products
19 are only subject to the tax imposed by this article as
20 specified in paragraph (a)(i) of this section;

21

22 (c) Taxpayer. The following shall apply:

23

1 (ii) Persons making first use of taxable
2 services or storing, using or consuming tangible personal
3 property or specified digital products are liable for the
4 tax imposed by this article. Specified digital products are
5 only subject to the tax imposed by this article as
6 specified in paragraph (a)(i) of this section. The
7 liability is not extinguished until the tax has been paid
8 to the state but a receipt given to the person by a
9 registered vendor in accordance with paragraph (i) of this
10 subsection is sufficient to relieve the purchaser from
11 further liability;

12

13 (vi) Every person making first use of taxable
14 services or storing, using or consuming tangible personal
15 property or specified digital products purchased from a
16 vendor who does not maintain a place of business in this
17 state is liable for the tax imposed by this article.
18 Specified digital products are only subject to the tax
19 imposed by this article as specified in paragraph (a)(i) of
20 this section;

21

22 **Section 2.** This act is effective July 1, 2014.

23

24

(END)