

HOUSE BILL NO. HB0197

Sales tax administration revisions.

Sponsored by: Representative(s) Harshman, Oakley, Strock
and Zwonitzer, Dn

A BILL

for

1 AN ACT relating to sales tax; revising provisions related
2 to administration of the sales tax; clarifying a
3 definition; clarifying the imposition of the tax; amending
4 exemptions; revising reporting requirements; clarifying
5 licensing and compliance provisions; repealing obsolete and
6 other provisions; and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-15-101(a)(xv), 39-15-103(a)(i)(H)
11 and (J), 39-15-105(a)(iii)(E), (iv)(E) and
12 (viii)(O)(intro), 39-15-106(a), 39-15-107(b)(i) and (xi),
13 39-15-109(c)(i), 39-15-204(a)(v) and 39-15-501(a)(intro)
14 and (i) are amended to read:

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1 **39-15-101. Definitions.**

2

3 (a) As used in this article:

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5 (xv) "Vendor" means any person engaged in the
6 business of selling at retail or wholesale tangible
7 personal property, admissions or services which are subject
8 to taxation under this article. "Vendor" includes a vehicle
9 dealer as defined by W.S. 31-16-101(a)(xviii), a remote
10 seller to the extent provided by W.S. 39-15-501 and a
11 marketplace facilitator to the extent provided by W.S.
12 39-15-502. A person is not in the business of selling if
13 selling tangible personal property, admissions or services
14 which are subject to taxation under this article is not a
15 habitual or regular activity of the person;

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17 **39-15-103. Imposition.**

18

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

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21 (i) Except as provided by W.S. 39-15-105, there
22 is levied an excise tax upon:

23

1 (H) The sales price paid for each admission
2 to any place of amusement, entertainment, recreation, games
3 or athletic event~~;~~. ~~If any persons other than employees,~~
4 ~~officers of the law on official business or children under~~
5 ~~twelve (12) years of age are admitted free or at reduced~~
6 ~~rates to any such place when an admission charge is made to~~
7 ~~other persons, an equivalent tax shall be paid by these~~
8 ~~persons based on the price charged to other persons;~~

9
10 (J) The sales price paid for services
11 performed ~~for the repair, alteration or improvement of~~ on
12 tangible personal property;

13

14 **39-15-105. Exemptions.**

15

16 (a) The following sales or leases are exempt from the
17 excise tax imposed by this article:

18

19 (iii) For the purpose of exempting sales of
20 services and tangible personal property consumed in
21 production, the following are exempt:

22

1 (E) Sales of power or fuel to a person
2 ~~engaged in the transportation business~~ transporting
3 tangible personal property by railroad or by pipeline when
4 the ~~same~~ power or fuel is consumed directly in generating
5 motive power for actual transportation purposes, except
6 power or fuel which is not taxed as gasoline or gasohol
7 under W.S. 39-17-101 through 39-17-111 or as diesel fuel
8 under W.S. 39-17-201 through 39-17-211 and which is used to
9 propel a motor vehicle upon the highway as defined in W.S.
10 39-17-201(a)(xii);

11

12 (iv) For the purpose of exempting sales of
13 services and tangible personal property sold to government,
14 charitable and nonprofit organizations, irrigation
15 districts and weed and pest control districts, the
16 following are exempt:

17

18 (E) Sales price of admission to ~~and user~~
19 ~~fees for~~ county or municipal owned recreation facilities
20 such as swimming pools, athletic facilities and recreation
21 centers;

22

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

4
5 (O) Until December 31, 2027, the sale or
6 lease of machinery to be used in this state directly and
7 predominantly in manufacturing tangible personal property;
8 ~~if the sale or lease:~~

9
10 **39-15-106. Licenses; permits.**

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12 (a) Every vendor shall obtain from the department a
13 sales tax license to conduct business in the state. ~~Any~~
14 ~~out-of-state vendor not otherwise subject to this article~~
15 ~~may voluntarily apply for a license from the department and~~
16 ~~if licensed, shall collect and remit the state sales tax~~
17 ~~imposed by W.S. 39-15-104.~~ The license shall be granted
18 only upon application stating the name and address of the
19 applicant, the character of the business in which the
20 applicant proposes to engage, the location of the proposed
21 business and other information as the department may
22 require. Effective July 1, 1997, a license fee of sixty
23 dollars (\$60.00) shall be required from each new vendor,

1 except for any remote vendor who has no requirement to
2 register in this state, or who is using one (1) of the
3 technology models pursuant to the streamlined sales and use
4 tax agreement. Failure of a vendor to timely file any
5 return may result in forfeiture of the license granted
6 under this section. The department shall charge sixty
7 dollars (\$60.00) for reinstatement of any forfeited
8 license. The department shall send any vendor who reports
9 no gross sales for three (3) consecutive years a form
10 prescribed by the department to show cause why the vendor's
11 license should not be revoked. The vendor shall complete
12 and file the report with the department within thirty (30)
13 days of receipt of the form. If the department finds just
14 cause for the vendor to retain the license, no further
15 action shall be taken. If the department finds just cause
16 to revoke the license, the vendor shall be notified of the
17 revocation. Any vendor whose license is revoked under this
18 subsection may appeal the decision to the state board of
19 equalization as provided in subsection (g) of this section.

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21 **39-15-107. Compliance; collection procedures.**

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23 (b) Payment. The following shall apply:

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(i) Except as provided by paragraph (viii) of this subsection, no vendor shall collect taxes imposed by this article upon the sale of motor vehicles, house trailers, trailer coaches, trailers or semitrailers. The taxes imposed shall be collected by the county treasurer prior to the first registration in Wyoming and not upon subsequent registration by the same applicant. The county treasurer may allow the taxes to be paid electronically after the amount of sales tax has been determined by the county treasurer. The county treasurer may charge a fee of not more than the costs of processing the transaction but not to exceed a fee of three percent (3%) as necessary to recoup fees incurred due to electronic payments. The county treasurer shall provide the applicant a receipt specifying the amount of sales tax collected and noting any valid exemption from sales tax. The county treasurer shall collect and remit to the department the tax in effect in the county of the owner's principal residence as indicated on the owner's driver's license or other government issued identification;

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

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21 **39-15-109. Taxpayer remedies.**

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23 (c) Refunds. The following shall apply:

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

1 action brought by the attorney general in any court of
2 competent jurisdiction;

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4 **39-15-204. Taxation rate.**

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6 (a) In addition to the state tax imposed under W.S.
7 39-15-101 through 39-15-111 any county of the state may
8 impose the following excise taxes and any city or town may
9 impose the taxes authorized by paragraphs (ii) and (vii) of
10 this subsection and any resort district may impose the tax
11 authorized by paragraph (v) of this subsection:

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13 (v) An excise tax at a rate in increments of
14 one-half of one percent (.5%) not to exceed a rate of three
15 percent (3%) upon retail sales of tangible personal
16 property, admissions and services made within the district,
17 ~~by vendors physically situated within the district,~~ the
18 purpose of which is for general revenue for the resort
19 district;

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21 **39-15-501. Sales from remote sellers.**

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1 (a) Notwithstanding any other provision of law, any
2 seller of tangible personal property, admissions or
3 services which are subject to taxation under chapter 15 or
4 16 of this title who does not have a physical presence in
5 this state shall remit sales tax and follow all applicable
6 procedures and requirements of this chapter as if the
7 seller had a physical presence in this state once the
8 seller meets ~~either of~~ the following requirements for the
9 current calendar year or the immediately preceding calendar
10 year:

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12 (i) The seller's gross revenue from the sale of
13 tangible personal property, admissions or services
14 delivered into this state exceeds one hundred thousand
15 dollars (\$100,000.00); ~~or~~

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17 **Section 2.** W.S. 39-15-105(a)(viii)(O)(I), (II) and
18 (b) and 39-15-501(a)(ii) are repealed.

19

20 **Section 3.** This act is effective July 1, 2024.

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(END)