

SENATE FILE NO. SF0063

Tax administration revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; clarifying the  
2 administration of certain taxes by the department of  
3 revenue; providing that the department of revenue may  
4 credit or waive interest related to mine product taxes;  
5 providing that any assessment or levy of sales and use  
6 taxes resulting from an audit or review shall be issued  
7 within a specified time of the audit or review; and  
8 providing for an effective date.

9

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

11

12       **Section 1.** W.S. 39-14-108(c) by creating a new  
13 paragraph (v), 39-14-208(c) by creating a new paragraph  
14 (v), 39-14-308(c) by creating a new paragraph (v),  
15 39-14-408(c) by creating a new paragraph (v), 39-14-508(c)  
16 by creating a new paragraph (v), 39-14-608(c) by creating a

1 new paragraph (v), 39-14-708(c) by creating a new paragraph  
2 (v), 39-15-108(a) by creating a new paragraph (vi) and  
3 39-16-108(a) by creating a new paragraph (vi) are amended  
4 to read:

5

6 **39-14-108. Enforcement.**

7

8 (c) Interest. The following shall apply:

9

10 (v) The department may credit or waive any  
11 interest on severance tax imposed by this subsection as  
12 part of a settlement or for any other good cause.

13

14 **39-14-208. Enforcement.**

15

16 (c) Interest. The following shall apply:

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18 (v) The department may credit or waive any  
19 interest on severance tax imposed by this subsection as  
20 part of a settlement or for any other good cause.

21

22 **39-14-308. Enforcement.**

23

1 (c) Interest. The following shall apply:

2

3 (v) The department may credit or waive any  
4 interest on severance tax imposed by this subsection as  
5 part of a settlement or for any other good cause.

6

7 **39-14-408. Enforcement.**

8

9 (c) Interest. The following shall apply:

10

11 (v) The department may credit or waive any  
12 interest on severance tax imposed by this subsection as  
13 part of a settlement or for any other good cause.

14

15 **39-14-508. Enforcement.**

16

17 (c) Interest. The following shall apply:

18

19 (v) The department may credit or waive any  
20 interest on severance tax imposed by this subsection as  
21 part of a settlement or for any other good cause.

22

23 **39-14-608. Enforcement.**

1

2 (c) Interest. The following shall apply:

3

4 (v) The department may credit or waive any  
5 interest on severance tax imposed by this subsection as  
6 part of a settlement or for any other good cause.

7

8 **39-14-708. Enforcement.**

9

10 (c) Interest. The following shall apply:

11

12 (v) The department may credit or waive any  
13 interest on severance tax imposed by this subsection as  
14 part of a settlement or for any other good cause.

15

16 **39-15-108. Enforcement.**

17

18 (a) Audits. To assess credits and deficiencies  
19 against taxpayers and vendors, the department is authorized  
20 to rely on final audit findings made by the department of  
21 audit, taxpayer information, vendor information or  
22 department review subject to the following conditions:

23

1           (vi) Any assessment or levy, including the  
 2 assessment of a penalty and interest, if any, resulting  
 3 from final audit findings or department review shall be  
 4 issued not later than one (1) year following the completion  
 5 of the audit or review.

6

7           **39-16-108. Enforcement.**

8

9           (a) Audits. To assess credits and deficiencies  
 10 against taxpayers and vendors, the department is authorized  
 11 to rely on final audit findings made by the department of  
 12 audit, taxpayer information, vendor information or  
 13 department review subject to the following conditions:

14

15           (vi) Any assessment or levy, including the  
 16 assessment of a penalty and interest, if any, resulting  
 17 from final audit findings or department review shall be  
 18 issued not later than one (1) year following the completion  
 19 of the audit or review.

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21           **Section 2.** This act is effective July 1, 2023.

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23

(END)