

ORIGINAL SENATE  
FILE NO. SF0063

ENROLLED ACT NO. 19, SENATE

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2023 GENERAL SESSION

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

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

**Section 1.** W.S. 39-14-108(c) by creating a new paragraph (v), 39-14-208(c) by creating a new paragraph (v), 39-14-308(c) by creating a new paragraph (v), 39-14-408(c) by creating a new paragraph (v), 39-14-508(c) by creating a new paragraph (v), 39-14-608(c) by creating a new paragraph (v), 39-14-708(c) by creating a new paragraph (v), 39-15-108(a) by creating a new paragraph (vi) and 39-16-108(a) by creating a new paragraph (vi) are amended to read:

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

(c) Interest. The following shall apply:

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

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

(c) Interest. The following shall apply:

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

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

(c) Interest. The following shall apply:

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

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

(c) Interest. The following shall apply:

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

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

(c) Interest. The following shall apply:

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

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

(c) Interest. The following shall apply:

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

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

(c) Interest. The following shall apply:

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

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

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

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

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

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

(vi) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from final audit findings or department review shall be

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issued not later than one (1) year following the completion  
of the audit or review.

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

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the Senate.

\_\_\_\_\_  
Chief Clerk