

ENROLLED ACT NO. 23, SENATE

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING
2013 GENERAL SESSION

AN ACT relating to taxation and revenue; prohibiting sales tax zapping as specified; providing for penalties; providing definitions; and providing for an effective date.

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

Section 1. W.S. 39-15-108 by creating a new subsection (f) is amended to read:

39-15-108. Enforcement.

(f) Automated sales suppression device. The following shall apply:

(i) As used in this subsection:

(A) "Automated sales suppression device" or "zapper" means a software program accessed by any means whatsoever which falsifies the electronic records of an electronic cash register or other point of sale system, including but not limited to transaction data and transaction reports;

(B) "Electronic cash register" means a device which keeps a register or supporting documents through the means of an electronic device or computer system designed to record transaction data for the purpose of computing, compiling or processing related sales transaction data;

(C) "Phantom-ware" means a hidden, preinstalled or installed at a later time, programming option embedded in the operating system of an electronic cash register or hardwired into the electronic cash register which can be used to create a virtual second till

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or may eliminate or manipulate transaction records which may or may not be preserved in a digital format to represent the true or manipulated record of transactions in the electronic cash register;

(D) "Transaction data" means data associated with items purchased by a customer, the price for each item, a taxability determination for each item, a segregated tax amount for each of the taxed items, the amount of cash or credit tendered, the net amount returned to the customer in change, the date and time of the purchase, the name, address and identification number of the vendor, and the receipt or invoice number of the transaction;

(E) "Transaction report" means a report documenting data, including but not limited to data associated with sales, taxes collected, media totals and discount voids at an electronic cash register which is printed on cash register tape at the end of a day or shift, or a report documenting every transaction at an electronic cash register which is stored electronically.

(ii) No person shall knowingly with the intent to evade the imposition, collection, reporting or remittance of sales tax sell, purchase, possess, install or transfer any automated sales suppression device, zapper or phantom-ware;

(iii) A violation of paragraph (ii) of this subsection shall be a felony punishable by a fine up to five thousand dollars (\$5,000.00), or imprisonment for not to exceed three (3) years, or both;

(iv) The offense created by this subsection shall be in addition to and considered a separate offense

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from any offense related to the nonpayment of taxes owed to the state or any political subdivision;

(v) Any automated sales suppression device, zapper or phantom-ware or any device containing an automated sales suppression device, zapper or phantom-ware shall be considered contraband and shall be subject to seizure, confiscation and forfeiture.

Section 2. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(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