

SENATE FILE NO. SF0124

Sales and use tax enforcement.

Sponsored by: Senator(s) Cooper, Dockstader and Peterson  
and Representative(s) Dayton, Madden,  
Sommers and Wilson

A BILL

for

1 AN ACT relating to sales and use tax; requiring listing of  
2 delinquent taxpayers as specified; providing for sale of  
3 property by the sheriff; providing that enforcement  
4 procedures can apply to entities with the same or  
5 substantially similar ownership; and providing for an  
6 effective date.

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

9

10 **Section 1.** W.S. 39-15-108(c) by creating a new  
11 paragraph (xvi), (e)(i) and by creating a new subsection  
12 (g) and 39-16-108(c) by creating a new paragraph (xviii),  
13 (e) and by creating a new subsection (f) are amended to  
14 read:

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1           **39-15-108. Enforcement.**

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3           (c) Penalties. The following shall apply:

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5                   (xvi) If any person is one hundred eighty (180)  
6 days or more delinquent on taxes due under this article,  
7 the department shall post the name of the person on the  
8 website of the department indicating that the person has  
9 not paid the tax due under this article.

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11           (e) Tax sales. The following shall apply:

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13                   (i) The tax due together with interest,  
14 penalties and costs may be collected by appropriate  
15 judicial proceedings or the department, ~~with board~~  
16 ~~approval,~~ or its representative, after exhausting other  
17 enforcement provisions under this section may seize and  
18 sell at public auction so much of the person's property as  
19 will pay all the tax, interest, penalties and costs.  
20 Pursuant to an order of sale, the sheriff shall advertise  
21 the property for sale, and sell the property at public  
22 auction, without appraisal, to the highest bidder for cash.  
23 Notice of the auction must be published for four (4) weeks

1 in a newspaper published in the resident county of the  
2 persons involved.

3  
4 (g) All penalties and collection procedures under  
5 this section shall apply to an existing or newly formed  
6 business formed in whole or in part to avoid payment of  
7 taxes due under this article which has the same or  
8 substantially similar ownership to the person that owes  
9 taxes under this article if the department determines that  
10 the business knows or should know of the unpaid tax  
11 liability. As used in this subsection, "substantially  
12 similar ownership" means at least eighty percent (80%)  
13 common ownership between business entities.

14

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

16

17 (c) Penalties. The following shall apply:

18

19 (xviii) If any person is one hundred eighty  
20 (180) days or more delinquent on taxes due under this  
21 article, the department shall post the name of the person  
22 on the website of the department indicating that the person  
23 has not paid the tax due under this article.

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2 (e) Tax sales. At any time following a delinquency  
3 the department, ~~with board approval~~ after exhausting other  
4 enforcement provisions under this section, may seize and  
5 sell at public auction any property owned by the delinquent  
6 taxpayer to pay all taxes, penalty and interest due plus  
7 the cost involved in seizing and selling the property.  
8 Pursuant to an order of sale, the sheriff shall advertise  
9 the property for sale, and sell the property at public  
10 auction, without appraisal, to the highest bidder for cash.

11 Notice of the sale showing its time and place shall be  
12 mailed to the delinquent taxpayer at least ten (10) days  
13 prior to the sale. The notice shall also be printed in a  
14 newspaper of general circulation published in the county  
15 wherein the seized property is to be sold at least ten (10)  
16 days prior to the sale. If no newspaper is published in the  
17 county the notice shall be posted in three (3) public  
18 places ten (10) days prior to the sale. The notice shall  
19 contain a description of the property to be sold, a  
20 statement of the entire amount due, the name of the  
21 delinquent taxpayer and a statement that unless the amount  
22 due is paid on or before the time of sale, the property or  
23 so much thereof as necessary shall be sold. The department,

1 with board approval, shall give the purchaser a bill of  
2 sale for personal property or a deed for real property  
3 purchased at the sale. Any unsold property seized may be  
4 left at the sale at the risk of the delinquent taxpayer. If  
5 the monies received at the sale are in excess of the amount  
6 due the excess shall be given to the delinquent taxpayer  
7 upon his receipt therefor. If a receipt by the delinquent  
8 taxpayer is not given the department shall deposit the  
9 excess with the state treasurer as trustee for the  
10 delinquent taxpayer.

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12 (f) All penalties and collection procedures under  
13 this section shall apply to an existing or newly formed  
14 business formed in whole or in part to avoid payment of  
15 taxes due under this article which has the same or  
16 substantially similar ownership to the person that owes  
17 taxes under this article if the department determines that  
18 the business knows or should know of the unpaid tax  
19 liability. As used in this subsection, "substantially  
20 similar ownership" means at least eighty percent (80%)  
21 common ownership between business entities.

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1         **Section 2.** This act is effective July 1, 2015.

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(END)