

ENROLLED ACT NO. 59, SENATE

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING
2015 GENERAL SESSION

AN ACT relating to sales and use tax; requiring listing of delinquent taxpayers as specified; and providing for an effective date.

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

Section 1. W.S. 39-15-108(c) by creating a new paragraph (xvi) and 39-16-108(c) by creating a new paragraph (xviii) are amended to read:

39-15-108. Enforcement.

(c) Penalties. The following shall apply:

(xvi) Notwithstanding W.S. 39-15-102(e), if any vendor or taxpayer is one hundred fifty (150) days or more delinquent on taxes due under this article, has not entered into a formal payment arrangement with the department and after thirty (30) days notice provided by first class mail, the department shall post monthly the name of the vendor or taxpayer, the sales and use tax license number, physical address and the unpaid balance owed by the vendor or taxpayer on the website of the department indicating that the vendor or taxpayer has not paid the tax due under this article.

39-16-108. Enforcement.

(c) Penalties. The following shall apply:

(xviii) Notwithstanding W.S. 39-16-102(c), if any vendor or taxpayer is one hundred fifty (150) days or more delinquent on taxes due under this article, has not entered into a formal payment arrangement with the

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

(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