

HOUSE BILL NO. HB0213

Sales tax vendor-minimum revenue collection.

Sponsored by: Representative(s) Hinckley

A BILL

for

1 AN ACT relating to taxation and revenue; amending the
2 definition of sales and use tax vendor as specified; and
3 providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-101(a)(xv) and 39-16-101(a)(x)
8 are amended to read:

9

10 **39-15-101. Definitions.**

11

12 (a) As used in this article:

13

14 (xv) "Vendor" means any person engaged in the
15 business of selling at retail or wholesale tangible
16 personal property, admissions or services which are subject
17 to taxation under this article which business generates one

1 hundred dollars (\$100.00) or more in sales tax in any one
2 (1) calendar year. "Vendor" includes a vehicle dealer as
3 defined by W.S. 31-16-101(a) (xviii);
4

5 **39-16-101. Definitions.**
6

7 (a) As used in this article:
8

9 (x) "Vendor" means any person engaged in the
10 business of selling at retail or wholesale tangible
11 personal property which business generates one hundred
12 dollars (\$100.00) or more in use tax in any one (1)
13 calendar year, having or maintaining within this state,
14 directly or by any subsidiary, an office, distribution
15 house, sales house, warehouse or other place of business,
16 or any agents operating or soliciting sales or advertising
17 within this state under the authority of the vendor or its
18 subsidiary, regardless of whether the place of business or
19 agent is located in the state permanently or temporarily or
20 whether the vendor or subsidiary is qualified to do
21 business within this state. Agents acting under the
22 authority of the vendor include but are not limited to
23 truckers, peddlers, canvassers, salespersons,
24 representatives, employees, supervisors, distributors,

1 delivery persons or any other persons performing services
2 in this state. "Vendor" also includes every person who
3 engages in regular or systematic solicitation by three (3)
4 or more separate transmittances of an advertisement or
5 advertisements in any twelve (12) month period in a
6 consumer market in this state by the distribution of
7 catalogs, periodicals, advertising flyers, or other
8 advertising, or by means of print, radio, television or
9 other electronic media, by mail, telegraph, telephone,
10 computer data base, cable, optic, microwave, satellite or
11 other communication system for the purpose of effecting
12 retail sales of tangible personal property;

13

14 **Section 2.** This act is effective July 1, 2005.

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16

(END)