

SENATE FILE NO. SF0023

Installment payment agreements on tax assessments.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to tax assessments; prohibiting tax  
2 assessments on the purchase of a motor vehicle from being  
3 paid by installment payment agreements; and providing for  
4 an effective date.

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

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8 **Section 1.** W.S. 39-11-102(a)(i)(E) is amended to  
9 read:

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11 **39-11-102. Administration; confidentiality;**  
12 **department of revenue.**

13

14 (a) Taxpayer rights. The following provisions shall  
15 apply to this act:

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1           (i) The department shall publish and make  
2 available a list of taxpayer rights in the area of state  
3 tax administration and collection, written in plain  
4 language, which includes the following rights:

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6           (E) Except tax assessment incurred by the  
7 purchase of a motor vehicle, a right to enter into  
8 installment payment agreements on tax assessments for tax  
9 liabilities where repayment requirements are met and where  
10 payment in a lump sum would cause severe inconvenience to  
11 the taxpayer;

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13           **Section 2.** This act is effective July 1, 2008.

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(END)