

HOUSE BILL NO. HB0131

Vehicle sales and use tax.

Sponsored by: Representative(s) Esquibel, K., Berger, Byrd, Connolly, Gingery, Jorgensen, Lubnau and Thompson and Senator(s) Cooper and Massie

A BILL

for

1 AN ACT relating to vehicle sales and use tax; amending the
2 time for payment of sales and use tax for certain sales of
3 vehicles; and providing for an effective date.

4

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

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7 **Section 1.** W.S. 39-15-108(b)(ii)(intro) and (C) is
8 amended to read:

9

10 **39-15-108. Enforcement.**

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12 (b) Interest. The following shall apply:

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14 (ii) If the sales or use tax on a vehicle,
15 including local option sales or use tax, under W.S.

1 39-15-101 through 39-15-211 or 39-16-101 through 39-16-211,
2 is not paid within ~~fifty (50)~~ sixty (60) days after the
3 date of the sale, or in the case of a motor vehicle brought
4 into this state, ~~fifty (50)~~ sixty (60) days after the
5 vehicle is brought into the state if the owner submits to
6 the county treasurer an affidavit and any other
7 satisfactory proof as necessary to verify the date the
8 vehicle was brought into the state:

9

10 (C) The tax is delinquent if the taxpayer
11 or his agent knew or reasonably should have known that the
12 tax liability was not paid within the ~~fifty (50)~~ sixty (60)
13 day period.

14

15 **Section 2.** This act is effective July 1, 2009.

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17

(END)