

HOUSE BILL NO. HB0102

Excise tax-vendor compensation.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 credit to vendors for the collection and payment of sales  
3 and use taxes; and 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. 39-15-107(b) by creating a new  
8 paragraph (xi) and 39-16-107(b) by creating a new paragraph  
9 (viii) are amended to read:

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11 **39-15-107. Compliance; collection procedures.**

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13 (b) Payment. The following shall apply:

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15

16 (xi) A credit shall be allowed against the taxes  
17 imposed by this chapter for expenses incurred by a vendor

1 for the accounting and reporting of taxes. The credit is  
2 equal to one percent (1%) of the amount of tax due but not  
3 to exceed a total of ten thousand dollars (\$10,000.00) in  
4 any calendar year for the combined total of all business  
5 premises of the vendor. The vendor shall deduct the credit  
6 for each tax period on forms prescribed and furnished by  
7 the department. A deduction for the credit is not allowed  
8 if the vendor fails to pay the tax due, plus any estimated  
9 tax liability, before the payment becomes delinquent.

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11 **39-16-107. Compliance; collection procedures.**

12

13 (b) Payment. The following shall apply:

14

15 (viii) A credit shall be allowed against the  
16 taxes imposed by this chapter for expenses incurred by a  
17 vendor for the accounting and reporting of taxes. The  
18 credit is equal to one percent (1%) of the amount of tax  
19 due but not to exceed a total of ten thousand dollars  
20 (\$10,000.00) in any calendar year for the combined total of  
21 all business premises of the vendor. The vendor shall  
22 deduct the credit for each tax period on forms prescribed  
23 and furnished by the department. A deduction for the  
24 credit is not allowed if the vendor fails to pay the tax

1 due, plus any estimated tax liability, before the payment  
2 becomes delinquent.

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

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(END)