

HOUSE BILL NO. HB0032

Vehicle sales and use tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to vehicle sales and use tax; requiring the
2 titling of certain vehicles; requiring the buyer and seller
3 in a private sale to sign and attest to the sales price
4 paid before a notary public; removing the prohibition of
5 certain vendors of vehicles from collecting and remitting
6 sales and use tax on the sale of those vehicles; requiring
7 county treasurers to collect sales and use tax from private
8 sales of vehicles and other vehicle transfers that are not
9 collected by a vendor; exempting sales of vehicles to
10 residents of other states from the sales tax; repealing the
11 interest and civil fees for delinquent sales tax; and
12 providing for an effective date.

13

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

15

16 **Section 1.** W.S. 31-2-101(b), 31-2-104(h)(ii),
17 39-15-103(b)(ii) and (c)(iii), 39-15-105(a)(ix)(A) and by

1 creating a new subparagraph (B), 39-15-107(a)(viii)(intro),
2 (A), (B), (b)(i) and (ii), 39-15-108(b)(ii)(intro) and
3 (d)(ii), 39-16-103(b)(ii), 39-16-105(a)(x)(A) and by
4 creating a new subparagraph (B) and 39-16-107(a)(v),
5 (b)(ii) and (iii) are amended to read:

6
7 **31-2-101. Required application.**

8
9 (b) Every owner or transferee upon transfer of
10 ownership of ~~an off road recreational~~ any vehicle ~~may that~~
11 has an identifying number as defined in W.S.
12 31-1-101(a)(ix) including, without limitation, off-road
13 vehicles, recreational vehicles, multipurpose vehicles and,
14 for the purpose of obtaining a title under this section,
15 snowmobiles and watercraft, shall apply for a certificate
16 of title at the office of a county clerk.

17
18 **31-2-104. Transfer of ownership.**

19
20 (h) The requirement under subsection (a) of this
21 section to deliver a certificate of title to a transferee
22 at the time the vehicle is delivered does not apply to a
23 transferor if:

(ii) The transferor is an auctioneer of vehicles and transfers the vehicle in the course of his business as an auctioneer of vehicles or through an auctioneer of vehicles. The transferor or auctioneer shall then deliver the certificate of title to the transferee within thirty (30) days of the date of sale and shall deliver to the transferee at the time the vehicle is delivered a signed, notarized bill of sale in substantially the following form:

VEHICLE BILL OF SALE

I, (NAME OF TRANSFEROR OR AUCTIONEER), on (date), hereby sell and convey all (my interest the interest of (name of current owner)) in the following described vehicle: (COLOR, YEAR, MAKE, MODEL, VEHICLE IDENTIFICATION NUMBER) to (NAME OF TRANSFeree) in exchange for: (sales price). I hereby state that the certificate of title for the above described vehicle is held by (NAME OF TRANSFEROR-VEHICLE AUCTIONEER, BANK OR OTHER FINANCIAL INSTITUTION) and that within thirty (30) days, (NAME OF TRANSFeree) will be provided a properly executed title free of all liens for the vehicle unless otherwise specified in this bill of sale.

DATE: _____

1 (TRANSFEROR'S OR AUCTIONEER'S SIGNATURE)

2

3

4 (TRANSFeree'S OR PURCHASER'S SIGNATURE)

5

6 (BILL OF SALE MUST BE NOTARIZED)

7

8 **39-15-103. Imposition.**

9

10 (b) Basis of tax. The following shall apply:

11

12 (ii) ~~For purposes of W.S. 39-15-107(b)(i),~~ The
13 sales price of motor vehicles, house trailers, trailer
14 coaches, trailers or semitrailers as defined by W.S.
15 31-1-101 shall be declared ~~by the purchaser~~ upon a copy of
16 the original invoice ~~from including the sales tax charged~~
17 to the purchaser by the vendor. ~~or upon an affidavit~~
18 ~~furnished by the department if not purchased from a vendor~~
19 ~~and the tax collected shall be based upon the declaration~~
20 ~~or invoice~~ If the purchase is by private sale, the seller
21 and purchaser shall sign the original vehicle title or bill
22 of sale and attest to the date of sale and the sales price
23 paid by the purchaser before a notary public or a person
24 authorized to administer oaths;

1

2 (c) Taxpayer. The following shall apply:

3

4 (iii) Any tax due under this article constitutes
5 a debt to the state from the persons who are parties to the
6 transaction, ~~other than any vendor or other seller who is~~
7 ~~prohibited or not authorized by law to collect any tax~~
8 ~~under this article,~~ and is a lien from the date the tax is
9 due on all the real and personal property of those persons;

10

11 **39-15-105. Exemptions.**

12

13 (a) The following sales or leases are exempt from the
14 excise tax imposed by this article:

15

16 (ix) For the purpose of avoiding application of
17 the sales tax more than once on the same article of
18 tangible property for the same taxpayer:

19

20 (A) The trade-in value of tangible personal
21 property shall be excluded from the sales price of new
22 tangible personal property when trade-in and purchase occur
23 in one (1) transaction; ~~and~~ and

24

1 (B) The sales price paid for a motor
2 vehicle, house trailer, trailer coach, trailer or
3 semitrailer as defined in W.S. 31-1-101 if the vehicle is
4 purchased by a nonresident of Wyoming, titled in the state
5 of residence of the purchaser and the vehicle is to be
6 removed from the state of Wyoming within thirty (30) days
7 of purchase. The purchaser shall declare under penalty of
8 perjury on a form prescribed by the department that he is a
9 resident of another state.

10
11 **39-15-107. Compliance; collection procedures.**

12
13 (a) Returns, reports and preservation of records.
14 The following shall apply:

15
16 (viii) When applying for registration, every new
17 owner of a ~~motorcycle~~ motor vehicle, house trailer, trailer
18 coach, trailer or semitrailer shall produce either:

19
20 (A) ~~A~~ An original receipt or invoice from
21 the ~~department~~ vendor showing that the sales or use tax has
22 been paid;

1 (B) ~~A receipt on forms provided by the~~
2 ~~department showing that the motorcycle was purchased from a~~
3 ~~Wyoming licensed dealer and that the dealer has collected~~
4 ~~the sales tax~~ In the case of a private sale, the original
5 vehicle title which has been signed by both the seller and
6 purchaser pursuant to W.S. 39-15-103(b)(ii); or
7

8 (b) Payment. The following shall apply:
9

10 (i) ~~Except as provided by paragraph (viii) of~~
11 ~~this subsection, no vendor shall collect taxes imposed by~~
12 ~~this article upon the sale of motor vehicles, house~~
13 ~~trailers, trailer coaches, trailers or semitrailers. The~~
14 ~~taxes imposed shall be collected by the county treasurer~~
15 ~~prior to the first registration in Wyoming and not upon~~
16 ~~subsequent registration by the same applicant.~~ For sales of
17 motor vehicles, house trailers, trailer coaches, trailers
18 or semitrailers as defined in W.S. 31-1-101, the tax
19 imposed by this article shall be collected by the vehicle
20 dealer at the time of sale. In the case of a private sale
21 or any sale made outside of Wyoming, the county treasurer
22 shall collect any applicable sales or use tax prior to
23 first registration. The vehicle dealer or the county
24 treasurer shall collect and remit to the department the tax

1 in effect in the county of the ~~owner's~~ purchaser's
2 principal residence;

3
4 (ii) ~~Except for those vehicles specified under~~
5 ~~paragraph (viii) of this subsection,~~ The tax imposed by
6 this article upon the sale of a motor vehicle, house
7 trailer, trailer coach, trailer or semitrailer as defined
8 in W.S. 31-1-101 purchased as a gift shall be collected
9 from the donee prior to the first registration based upon
10 the fair market value of the gift at the time of the gift
11 if the donee cannot provide evidence that the sales or use
12 tax has been paid;

13
14 **39-15-108. Enforcement.**

15
16 (b) Interest. The following shall apply:

17
18 (ii) If a vehicle is sold by a private party,
19 the sales or use tax on ~~a~~ the vehicle, including local
20 option sales or use tax, under W.S. 39-15-101 through
21 39-15-211 or 39-16-101 through 39-16-211, ~~is not~~ shall be
22 paid within fifty (50) days after the date of the sale, or
23 in the case of a motor vehicle brought into this state,
24 fifty (50) days after the vehicle is brought into the state

1 if the owner submits to the county treasurer an affidavit
2 and any other satisfactory proof as necessary to verify the
3 date the vehicle was brought into the state.÷

4
5 (d) Liens. The following shall apply:

6
7 (ii) ~~Except as provided by W.S.~~
8 ~~39-15-107(b)(viii), no vendor shall collect taxes imposed~~
9 ~~by this article upon the sale of motor vehicles, house~~
10 ~~trailers, trailer coaches, trailers or semitrailers. The~~
11 ~~taxes imposed shall be collected by the county treasurer~~
12 ~~prior to the first registration in Wyoming and not upon~~
13 ~~subsequent registration by the same applicant.~~ Upon a
14 failure to pay the tax due upon any vehicle as provided by
15 paragraph (b)(ii) of this section, the county treasurer
16 shall notify the county clerk and the county clerk shall
17 notify the department. The department may file a lien
18 against the vehicle as provided by paragraph (i) of this
19 subsection and shall note the lien on the title of the
20 vehicle. After review by and approval of the board of
21 county commissioners, the county may also collect the tax
22 due and any interest, penalties or costs of collection
23 through the use of a collection agency or by the filing of
24 a civil action.

1
2 **39-16-103. Imposition.**

3
4 (b) Basis of tax. The following shall apply:

5
6 (ii) ~~For purposes of W.S. 39-16-107(b)(ii),~~ The
7 sales price of motor vehicles, house trailers, trailer
8 coaches, trailers or semitrailers as defined by W.S.
9 31-1-101 shall be declared ~~by the purchaser~~ upon a copy of
10 the original invoice ~~from~~ including the sales tax charged
11 to the purchaser by the vendor. ~~or upon an affidavit~~
12 ~~furnished by the department if not purchased from a vendor~~
13 ~~and the tax collected shall be based upon the declaration~~
14 ~~or invoice~~ If the purchase is by private sale, the seller
15 and purchaser shall sign the original vehicle title or bill
16 of sale and attest to the date of purchase and the sales
17 price paid by the purchaser before a notary public or a
18 person authorized to administer oaths;

19
20 **39-16-105. Exemptions.**

21
22 (a) The following purchases or leases are exempt from
23 the excise tax imposed by this article:
24

1 (x) For the purpose of avoiding application of
2 the use tax more than once on the same article of tangible
3 property for the same taxpayer:

4
5 (A) The trade-in value of tangible personal
6 property shall be excluded from the sales price of new
7 tangible personal property when trade-in and purchase occur
8 in one (1) transaction;~~;~~ and

9
10 (B) The purchase price paid for a motor
11 vehicle, house trailer, trailer coach, trailer or
12 semitrailer as defined in W.S. 31-1-101 if the vehicle is
13 purchased by a nonresident of Wyoming, titled in the state
14 of residence of the purchaser and the vehicle is to be
15 removed from the state of Wyoming within thirty (30) days
16 of purchase. The purchaser shall declare under penalty of
17 perjury on a form prescribed by the department that he is a
18 resident of another state.

19
20 **39-16-107. Compliance; collection procedures.**

21
22 (a) Returns, reports and preservation of records.
23 The following shall apply:

1 (v) Taxes collected ~~under paragraphs (b)(ii) and~~
2 ~~(iii) of this section~~ by county treasurers from sales of
3 motor vehicles, house trailers, trailer coaches, trailers
4 or semitrailers as defined in W.S. 31-1-101 from private
5 sales or other sales where use tax was not collected at the
6 time of sale shall be remitted in full by the county
7 treasurer to the department monthly or as required by the
8 department together with reports as required by the
9 department;

10

11 (b) Payment. The following shall apply:

12

13 (ii) ~~Except as provided by paragraph (iv) of~~
14 ~~this subsection,~~ No vendor shall collect the taxes imposed
15 by this ~~article~~ chapter upon the sale of motor vehicles,
16 house trailers, trailer coaches, trailers or semitrailers
17 as defined by W.S. 31-1-101. The use taxes imposed shall be
18 collected by the county treasurer prior to the first
19 registration in Wyoming and not upon subsequent
20 registration by the same owner. The county treasurer shall
21 collect and remit to the department the tax in effect in
22 the county of the ~~owner's~~ purchaser's principal residence.
23 The use tax shall not be collected if previously registered
24 by the same nonresident ~~owner~~ purchaser in another state.

1 The county treasurer may also collect the tax due and any
2 interest, penalties or costs of collection through the use
3 of a collection agency or by the filing of a civil action;

4
5 (iii) ~~Except for those vehicles specified under~~
6 ~~paragraph (iv) of this subsection,~~ The use tax imposed by
7 this ~~article~~ chapter upon a motor vehicle, house trailer,
8 trailer coach, trailer or semitrailer as defined in W.S.
9 31-1-101 purchased outside the state of Wyoming as a gift
10 shall be collected from the donee prior to the first
11 registration based upon the fair market value of the gift
12 at the time of the gift;

13
14 **Section 2.** W.S. 31-2-102(a)(iv) and (vi),
15 39-15-103(b)(iii), 39-15-107(a)(vii) and (b)(viii),
16 39-15-108(b)(ii)(A) through (C), 39-16-103(b)(iii),
17 (c)(iii) and (iv) and 39-16-107(b)(iv) are repealed.

18
19 **Section 3.** This act is effective July 1, 2008.

20
21 (END)