

HOUSE BILL NO. HB0091

Streamlined sales and use tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales and use tax; providing amendments
2 to conform with the provisions of the streamlined sales and
3 use tax agreement; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-101(a)(viii)(C)(II), by
8 creating new subdivisions (III) and (IV) and by creating a
9 new paragraph (xlii), 39-15-104(f)(i)(C) and (iv)(C),
10 39-15-106(a), 39-16-104(e)(i)(C) and (iv)(C) and
11 39-16-106(a) are amended to read:

12

13 **39-15-101. Definitions.**

14

15 (a) As used in this article:

16

17 (viii) "Sales price":

1

2 (C) "Sales price" shall include
3 consideration received by the seller from third parties if:

4

5 (II) The seller has an obligation to
6 pass the price reduction or discount through to the
7 purchaser;i

8

9 (III) The amount of the consideration
10 attributable to the sale is fixed and determinable by the
11 seller at the time of the sale of the item to the
12 purchaser; and

13

14 (IV) One (1) of the following criteria
15 is met:

16

17 (1) The purchaser presents a
18 coupon, certificate or other documentation to the seller to
19 claim a price reduction or discount where the coupon
20 certificate or documentation is authorized, distributed or
21 granted by a third party with the understanding that the
22 third party will reimburse any seller to whom the coupon,
23 certificate or documentation is presented;

24

1 (2) The purchaser identifies
2 himself to the seller as a member of a group or
3 organization entitled to a price reduction or discount. A
4 preferred customer card that is available to any patron
5 shall not constitute membership in such a group; or

6
7 (3) The price reduction or
8 discount is identified as a third party price reduction or
9 discount on the invoice received by the purchaser or on a
10 coupon, certificate or other documentation presented by the
11 purchaser.

12
13 (xlii) "Direct mail" means printed material
14 delivered or distributed by United States mail or other
15 delivery service to a mass audience or to addressees on a
16 mailing list provided by the purchaser or at the direction
17 of the purchaser when the cost of the items are not billed
18 directly to the recipients. "Direct mail" includes
19 tangible personal property supplied directly or indirectly
20 by the purchaser to the direct mail seller for inclusion in
21 the package containing the printed material. "Direct mail"
22 does not include multiple items of printed material
23 delivered to a single address.

24

1 **39-15-104. Taxation rate.**

2

3 (f) The tax rate imposed upon a transaction subject
4 to this chapter shall be sourced as follows:

5

6 (i) The retail sale, excluding lease or rental,
7 of a product shall be sourced as follows:

8

9 (C) ~~If it is undeterminable by the seller~~
10 ~~whether the product was received by the purchaser at a~~
11 ~~business location of the seller~~ When subparagraphs (A) and
12 (B) of this paragraph do not apply, the sale shall be
13 sourced to the location indicated by an address for the
14 purchaser that is available from the business records of
15 the seller that are maintained in the ordinary course of
16 the seller's business when use of this address does not
17 constitute bad faith;

18

19 (iv) The retail sale, including lease or rental
20 of transportation equipment shall be sourced the same as a
21 retail sale in accordance with the provisions of paragraph
22 (i) of this subsection. As used in this paragraph,
23 "transportation equipment" means any of the following:

24

1 (C) Aircraft that are operated by an air
2 carrier authorized and certified by the United States
3 department of transportation or another federal authority
4 or foreign authority to engage in the carriage of persons
5 or property in interstate or foreign commerce;

6
7 **39-15-106. Licenses; permits.**

8
9 (a) Every vendor shall obtain from the department a
10 sales tax license to conduct business in the state. Any
11 out-of-state vendor not otherwise subject to this article
12 may voluntarily apply for a license from the department and
13 if licensed, shall collect and remit the state sales tax
14 imposed by W.S. ~~39-15-103~~ 39-15-104. The license shall be
15 granted only upon application stating the name and address
16 of the applicant, the character of the business in which
17 the applicant proposes to engage, the location of the
18 proposed business and other information as the department
19 may require. Effective July 1, 1997, a license fee of sixty
20 dollars (\$60.00) shall be required from each new vendor,
21 except for any remote vendor who has no requirement to
22 register in this state, ~~and-or~~ who is using one (1) of the
23 technology models pursuant to ~~W.S. 39-15-401, et seq~~ the
24 streamlined sales and use tax agreement. Failure of a

1 vendor to timely file any return may result in forfeiture
2 of the license granted under this section. The department
3 shall charge sixty dollars (\$60.00) for reinstatement of
4 any forfeited license. The department shall send any
5 vendor who reports no gross sales for three (3) consecutive
6 years a form prescribed by the department to show cause why
7 the vendor's license should not be revoked. The vendor
8 shall complete and file the report with the department
9 within thirty (30) days of receipt of the form. If the
10 department finds just cause for the vendor to retain the
11 license, no further action shall be taken. If the
12 department finds just cause to revoke the license, the
13 vendor shall be notified of the revocation. Any vendor
14 whose license is revoked under this subsection may appeal
15 the decision to the state board of equalization.

16

17 **39-16-104. Taxation rate.**

18

19 (e) The tax rate imposed upon a transaction subject
20 to this chapter shall be sourced as follows:

21

22 (i) The retail purchase, excluding lease or
23 rental, of a product shall be sourced as follows:

24

1 (C) ~~If it is undeterminable by the seller~~
2 ~~whether the product was received by the purchaser at a~~
3 ~~business location of the seller~~ When subparagraphs (A) and
4 (B) of this paragraph do not apply, the purchase shall be
5 sourced to the location indicated by an address for the
6 purchaser that is available from the business records of
7 the seller that are maintained in the ordinary course of
8 the seller's business when use of this address does not
9 constitute bad faith;

10

11 (iv) The retail purchase, including lease or
12 rental of transportation equipment shall be sourced the
13 same as a retail purchase in accordance with the provisions
14 of paragraph (i) of this subsection. As used in this
15 paragraph, "transportation equipment" means any of the
16 following:

17

18 (C) Aircraft that are operated by an air
19 carrier authorized and certified by the United States
20 department of transportation or another federal authority
21 or a foreign authority to engage in the carriage of persons
22 or property in interstate or foreign commerce;

23

24 **39-16-106. Licenses; permits.**

1

2 (a) Every vendor shall register with the department
3 of revenue, giving the name and address of all agents
4 operating in the state and the location of all places of
5 business together with other information as required by the
6 department. Effective July 1, 1997, a license fee of sixty
7 dollars (\$60.00) shall be required from each new vendor,
8 except for any remote vendor who has no requirement to
9 register in this state, ~~and-or~~ who is using one (1) of the
10 technology models pursuant to ~~W.S. 39-15-401, et seq~~ the
11 streamlined sales and use tax agreement. Failure of a
12 vendor to timely file any return may result in forfeiture
13 of the license granted under this section. The department
14 shall charge sixty dollars (\$60.00) for reinstatement of
15 any forfeited license. Any out-of-state vendor not
16 otherwise subject to this article may voluntarily register
17 with the department and if registered, shall collect and
18 remit the state use tax imposed by W.S. 39-16-104.

19

1 **Section 2.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

5

6

(END)