

HOUSE BILL NO. HB0101

Vehicle sales and use tax-2.

Sponsored by: Representative(s) Esquibel, K. and
Senator(s) Ross

A BILL

for

1 AN ACT relating to vehicle sales and use tax; extending the
2 time for payment of sales and use tax for certain sales of
3 vehicles; 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. 39-15-108(b)(ii)(intro) and (C) is
8 amended to read:

9

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

11

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.
16 39-15-101 through 39-15-211 or 39-16-101 through 39-16-211,

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

8

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

13

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

15

16 (END)