

SENATE FILE NO. SF0068

Sales tax-zapping.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; prohibiting sales
2 tax zapping as specified; providing for penalties;
3 providing definitions; 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 by creating a new
8 subsection (f) is amended to read:
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10 **39-15-108. Enforcement.**
11

12 (f) Automated sales suppression device. The
13 following shall apply:
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15 (i) As used in this subsection:
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1 (A) "Automated sales suppression device" or
2 "zapper" means a software program accessed by any means
3 whatsoever which falsifies the electronic records of an
4 electronic cash register or other point of sale system,
5 including but not limited to transaction data and
6 transaction reports;

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8 (B) "Electronic cash register" means a
9 device which keeps a register or supporting documents
10 through the means of an electronic device or computer
11 system designed to record transaction data for the purpose
12 of computing, compiling or processing related sales
13 transaction data;

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15 (C) "Phantom-ware" means a hidden,
16 preinstalled or installed at a later time, programming
17 option embedded in the operating system of an electronic
18 cash register or hardwired into the electronic cash
19 register which can be used to create a virtual second till
20 or may eliminate or manipulate transaction records which
21 may or may not be preserved in a digital format to
22 represent the true or manipulated record of transactions in
23 the electronic cash register;

24

1 (D) "Transaction data" means data
2 associated with items purchased by a customer, the price
3 for each item, a taxability determination for each item, a
4 segregated tax amount for each of the taxed items, the
5 amount of cash or credit tendered, the net amount returned
6 to the customer in change, the date and time of the
7 purchase, the name, address and identification number of
8 the vendor, and the receipt or invoice number of the
9 transaction;

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11 (E) "Transaction report" means a report
12 documenting data, including but not limited to data
13 associated with sales, taxes collected, media totals and
14 discount voids at an electronic cash register which is
15 printed on cash register tape at the end of a day or shift,
16 or a report documenting every transaction at an electronic
17 cash register which is stored electronically.

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19 (ii) No person shall knowingly sell, purchase,
20 possess, install, transfer or use any automated sales
21 suppression device, zapper or phantom-ware;

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23 (iii) A violation of paragraph (ii) of this
24 subsection shall be a felony punishable by a fine up to

1 five thousand dollars (\$5,000.00), or imprisonment for not
2 to exceed three (3) years, or both;

3
4 (iv) It shall be a defense to any prosecution
5 under this subsection that the person purchased, possessed,
6 installed, transferred or used an automated sales
7 suppression device, zapper or phantom-ware for a legitimate
8 purpose;

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10 (v) The offense created by this subsection shall
11 be in addition to and considered a separate offense from
12 any offense related to the nonpayment of taxes owed to the
13 state or any political subdivision;

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15 (vi) Any automated sales suppression device,
16 zapper or phantom-ware or any device containing an
17 automated sales suppression device, zapper or phantom-ware
18 shall be considered contraband and shall be subject to
19 seizure, confiscation and forfeiture.

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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)