

S.F. No. 0124	Sales and use tax enforcement.
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Sponsored By: Senator(s) Cooper, Dockstader and Peterson and
Representative(s) Dayton, Madden, Sommers and
Wilson

AN ACT relating to sales and use tax; requiring listing of delinquent taxpayers as specified; and providing for an effective date.

1/26/2015 Bill Number Assigned
1/27/2015 S Received for Introduction
1/27/2015 S Introduced and Referred to S03 - Revenue
2/5/2015 Revenue:Recommend Amend and Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Case, Driskill, Kinskey, Landen, Peterson

Ayes 5 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

SF0124SS001/ADOPTED

(CORRECTED COPY)

Page 1-line 2 After "specified;" delete balance of line.

Page 1-lines 3 and 4 Delete.

Page 1-line 5 Delete through "ownership;"

Page 1-line 11 After "(xvi)" delete balance of line.

Page 1-line 12 Delete "(g)"; after "(xviii)" delete ",".

Page 1-line 13 Delete through "(f)".

Page 2-lines 5 through 23 Delete and insert:

"(xvi) Notwithstanding W.S. 39-15-102(e), if any vendor or taxpayer is one hundred eighty (180) days or more delinquent on taxes due under this article, has not entered into a formal payment arrangement with the department and after thirty (30) days notice provided by first class mail, the department shall post monthly the name of the vendor or taxpayer, the sales and use tax license number, physical address and the unpaid balance owed by the vendor or taxpayer on the website of the department indicating that the vendor or taxpayer has not paid the tax due under this article.".

Page 3-lines 1 through 13 Delete.

Page 3-lines 19 through 23 Delete and insert:

"(xviii) Notwithstanding W.S. 39-16-102(c), if any vendor or taxpayer is one hundred eighty (180) days or more delinquent on taxes due under this article, has not entered into a formal payment arrangement with the department and after thirty (30) days notice provided by first class mail, the department shall post monthly the name of the vendor or taxpayer, the sales and use tax license number, physical address and the unpaid balance owed by the vendor or taxpayer on the website of the department indicating that the vendor or taxpayer has not paid the tax due under this article.".

Pages 4 and 5 Delete. PETERSON, CHAIRMAN

2/6/2015 S COW Passed
2/5/2015 S Placed on General File
2/9/2015 S 2nd Reading:Passed
2/10/2015 S 3rd Reading:Passed 30-0-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, J.D.(SD02), Anderson, J.L.(SD28), Barnard, Bebout, Burns, Case, Christensen, Coe, Cooper, Craft, Dockstader, Driskill, Emerich, Esquibel, Geis, Hastert, Hicks, Johnson, Kinskey,

Landen, Meier, Nicholas Pres, Pappas, Perkins, Peterson, Ross,
Rothfuss, Scott, Von Flatern, Wasserburger
Ayes 30 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/11/2015 H Received for Introduction
2/18/2015 H Introduced and Referred to H03 - Revenue
2/23/2015 Revenue:Recommend Amend and Do Pass 8-1-0-0-0

ROLL CALL

Ayes: Representative(s) Blackburn, Dayton, Edwards, Loucks, Madden,
Northrup, Reeder, Wilson

Nays: Representative Jennings

Ayes 8 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 0

2/23/2015 H Placed on General File

SF0124HS001/ADOPTED

(TO ENGROSSED COPY)

Page 2-line 2 Delete "one hundred eighty (180)" insert "one
hundred fifty (150)".

Page 2-line 18 Delete "one hundred eighty (180)" insert "one
hundred fifty (150)". MADDEN, CHAIRMAN

2/26/2015 H COW Passed
2/27/2015 H 2nd Reading:Passed
3/2/2015 H 3rd Reading:Passed 48-10-2-0-0

ROLL CALL

Ayes: Representative(s) Allen, Baldwin, Barlow, Berger, Blackburn,
Blake, Brown Speaker, Burkhart, Byrd, Campbell, Cannady, Clem,
Connolly, Dayton, Edmonds, Eklund, Esquibel, Freeman, Greear, Harshman,
Harvey, Hunt, Jaggi, Kasperik, Kirkbride, Krone, Larsen Lloyd, Laursen
Dan, Lockhart, Loucks, Madden, McKim, Moniz, Nicholas, Northrup,
Paxton, Pelkey, Petroff, Pownall, Reeder, Schwartz, Sommers, Stubson,
Throne, Walters, Wilson, Zwonitzer,Dn, Zwonitzer,Dv

Nays: Representative(s) Baker, Edwards, Gay, Halverson, Jennings,
Kroeker, Lindholm, Miller, Piiparinen, Steinmetz

Excused: Representative(s) Patton, Winters

Ayes 48 **Nays** 10 **Excused** 2 **Absent** 0 **Conflicts** 0

3/2/2015 S Received for Concurrence
3/2/2015 S Concur:Passed 29-0-1-0-0

ROLL CALL

Ayes: Senator(s) Anderson, J.D.(SD02), Anderson, J.L.(SD28), Barnard,
Bebout, Burns, Case, Christensen, Coe, Cooper, Dockstader, Driskill,
Emerich, Esquibel, Geis, Hastert, Hicks, Johnson, Kinskey, Landen,
Meier, Nicholas Pres, Pappas, Perkins, Peterson, Ross, Rothfuss, Scott,
Von Flatern, Wasserburger

Excused: Senator Craft

Ayes 29 **Nays** 0 **Excused** 1 **Absent** 0 **Conflicts** 0

3/3/2015 Assigned Number SEA No. 0059
3/3/2015 S President Signed SEA No. 0059
3/3/2015 H Speaker Signed SEA No. 0059
3/6/2015 Governor Signed SEA No. 0059
3/6/2015 Assigned Chapter Number
Chapter No. 140 Session Laws of Wyoming 2015