SF0020S3001

1	Page 1-line 1	Delete "providing that sales" insert
2		"providing for notification to the
3		department of revenue of erroneous
4		collection of sales and uses tax; providing
5		for an investigation of erroneous
6		collection; providing for reimbursement to
7		taxpayers of erroneously collected taxes;
8		providing that vendors shall not be refunded
9		or credited for erroneously collected taxes
10		when the taxpayer cannot be identified;".
11		
12	Page 1-lines 2 through 3	Delete.
13		
14	Page 2-line 21	Delete "the vendor may seek a" insert "the
15		vendor shall notify the department of the
16		circumstances that led to the erroneous
17		collection and request a refund of the
18		erroneous collection to the taxpayer. The
19		department shall investigate the
20		circumstances of the erroneous collection
21		and make reasonable efforts to reimburse the
22		overpayment to the taxpayer.".
23		
24	Page 2-lines 22 through 23	Delete.
25		
26	Page 3-lines 1	Delete.
27		
28	Page 3-line 12	After "jurisdiction" insert ". The
29		department shall adopt rules necessary to
30		implement this paragraph".
31		
32	Page 3-line 21	Delete "the vendor may seek a" insert "the
33		vendor shall notify the department of the
34		circumstances that led to the erroneous
35		collection and request a refund of the
36		erroneous collection to the taxpayer. The
37		department shall investigate the
38		circumstances of the erroneous collection
39		and make reasonable efforts to reimburse the
40		overpayment to the taxpayer.".
41		
42	Page 3-lines 22 through 23	Delete.
43		
44	Page 4-line 1	Delete.

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1
2    Page 4-line 10        After   "jurisdiction"   insert   ".   The
3                          department  shall  adopt  rules  necessary  to
4                          implement this paragraph".
5
6    Page 5-line 9         Delete "the vendor may seek a refund or
7                          credit  against"  insert  "the  vendor  shall
8                          notify  the  department  of  the  circumstances
9                          that  led  to  the  erroneous  collection  and
10                         request a refund of the erroneous collection
11                         to  the  taxpayer.  The  department  shall
12                         investigate  the  circumstances  of  the
13                         erroneous  collection  and  make  reasonable
14                         efforts  to  reimburse  the  overpayment  to  the
15                         taxpayer.".
16
17   Page 5-lines 10 through 11    Delete.
18
19   Page 5-line 12        Delete line through "vendor.".
20
21   Page 5-line 23        After  "Wyoming."  insert  "The  department
22                         shall  adopt  rules  necessary  to  implement
23                         this paragraph.".
24
25   Page 6-line 9         After "department," insert "the vendor shall
26                         notify  the  department  of  the  circumstances
27                         that  led  to  the  erroneous  collection  and
28                         request a refund of the erroneous collection
29                         to  the  taxpayer.  The  department  shall
30                         investigate  the  circumstances  of  the
31                         erroneous  collection  and  make  reasonable
32                         efforts  to  reimburse  the  overpayment  to  the
33                         taxpayer.".
34
35   Page 6-lines 10 through 12    Delete.
36
37   Page 6-line 13        Delete the through "vendor.".
38
39   Page 6-line 18        After  "Wyoming"  insert  ".  The  department
40                         shall  adopt  rules  necessary  to  implement
41                         this paragraph".  MEIER.
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