

ORIGINAL SENATE
FILE NO. SF0023

ENROLLED ACT NO. 3, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2017 GENERAL SESSION

AN ACT relating to the state board of equalization; providing for appeals of fuel taxes to the board; and providing for an effective date.

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

Section 1. W.S. 39-11-102.1(c) (intro), 39-17-109(b), 39-17-209(b) and 39-17-309(b) are amended to read:

39-11-102.1. Administration; state board of equalization.

(c) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected, including boards of county commissioners for the purposes of this subsection, under the contested case procedures of the Wyoming Administrative Procedure Act. The board shall also review final decisions of the department of transportation concerning the assessment or application of taxes authorized under this title upon application of any interested person adversely affected. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board. In addition, the board shall:

39-17-109. Taxpayer remedies.

(b) Appeals. ~~There are no specific applicable provisions for appeals for this article.~~ The following shall apply:

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(i) Any person aggrieved by any final administrative decision of the department concerning the assessment of fuel taxes may appeal to the state board of equalization. Appeals shall be made in a timely manner as provided by rules and regulations of the board of equalization by filing with the board a notice of appeal specifying the grounds for the appeal;

(ii) The department shall, in a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

(iii) Any person, including the department, aggrieved by any order issued by the state board of equalization may appeal the decision of the board to the first judicial district court in Laramie county;

(iv) Except as otherwise provided in this section, no person aggrieved by the payment of taxes or any penalty or interest imposed by this article shall appeal a decision of the state board until all applicable taxes, penalties and interest have been paid.

39-17-209. Taxpayer remedies.

(b) Appeals. ~~There are no specific applicable provisions for appeals for this article.~~ The following shall apply:

(i) Any person aggrieved by any final administrative decision of the department concerning the assessment of fuel taxes may appeal to the state board of equalization. Appeals shall be made in a timely manner as provided by rules and regulations of the board of equalization by filing with the board a notice of appeal specifying the grounds for the appeal;

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(ii) The department shall, in a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

(iii) Any person, including the department, aggrieved by any order issued by the state board of equalization may appeal the decision of the board to the first judicial district court in Laramie county;

(iv) Except as otherwise provided in this section, no person aggrieved by the payment of taxes or any penalty or interest imposed by this article shall appeal a decision of the state board until all applicable taxes, penalties and interest have been paid.

39-17-309. Taxpayer remedies.

(b) Appeals. ~~There are no specific applicable provisions for appeals for this article.~~ The following shall apply:

(i) Any person aggrieved by any final administrative decision of the department concerning the assessment of fuel taxes may appeal to the state board of equalization. Appeals shall be made in a timely manner as provided by rules and regulations of the board of equalization by filing with the board a notice of appeal specifying the grounds for the appeal;

(ii) The department shall, in a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

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(iii) Any person, including the department, aggrieved by any order issued by the state board of equalization may appeal the decision of the board to the first judicial district court in Laramie county;

(iv) Except as otherwise provided in this section, no person aggrieved by the payment of taxes or any penalty or interest imposed by this article shall appeal a decision of the state board until all applicable taxes, penalties and interest have been paid.

Section 2. This act is effective July 1, 2017.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk