

SENATE FILE NO. SF0023

Fuel tax appeals.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

4

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

6

7 **Section 1.** W.S. 39-11-102.1(c) (intro), 39-17-109(b),
8 39-17-209(b) and 39-17-309(b) are amended to read:

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10 **39-11-102.1. Administration; state board of**
11 **equalization.**

12

13 (c) The state board of equalization shall perform the
14 duties specified in article 15, section 10 of the Wyoming
15 constitution and shall hear appeals from county boards of
16 equalization and review final decisions of the department

1 upon application of any interested person adversely
2 affected, including boards of county commissioners for the
3 purposes of this subsection, under the contested case
4 procedures of the Wyoming Administrative Procedure Act. The
5 board shall also review final decisions of the department
6 of transportation concerning the assessment or application
7 of taxes authorized under this title upon application of
8 any interested person adversely affected. Any interested
9 person adversely affected by the adoption, amendment or
10 repeal of a rule pursuant to W.S. 16-3-103(a) shall be
11 afforded an opportunity for a hearing before the board. In
12 addition, the board shall:

13

14 **39-17-109. Taxpayer remedies.**

15

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

19

20 (i) Any person aggrieved by any final
21 administrative decision of the department concerning the
22 assessment of fuel taxes may appeal to the state board of
23 equalization. Appeals shall be made in a timely manner as

1 provided by rules and regulations of the board of
2 equalization by filing with the board a notice of appeal
3 specifying the grounds for the appeal;
4

5 (ii) The department shall, in a timely manner as
6 specified by board rules and regulations, transmit to the
7 board the complete record of the action from which the
8 appeal is taken;
9

10 (iii) Any person, including the department,
11 aggrieved by any order issued by the state board of
12 equalization may appeal the decision of the board to the
13 first judicial district court in Laramie county;
14

15 (iv) Except as otherwise provided in this
16 section, no person aggrieved by the payment of taxes or any
17 penalty or interest imposed by this article shall appeal a
18 decision of the state board until all applicable taxes,
19 penalties and interest have been paid.
20

21 **39-17-209. Taxpayer remedies.**
22

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

4
5 (i) Any person aggrieved by any final
6 administrative decision of the department concerning the
7 assessment of fuel taxes may appeal to the state board of
8 equalization. Appeals shall be made in a timely manner as
9 provided by rules and regulations of the board of
10 equalization by filing with the board a notice of appeal
11 specifying the grounds for the appeal;

12
13 (ii) The department shall, in a timely manner as
14 specified by board rules and regulations, transmit to the
15 board the complete record of the action from which the
16 appeal is taken;

17
18 (iii) Any person, including the department,
19 aggrieved by any order issued by the state board of
20 equalization may appeal the decision of the board to the
21 first judicial district court in Laramie county;

22

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

6
7 **39-17-309. Taxpayer remedies.**

8
9 (b) Appeals. ~~There are no specific applicable~~
10 ~~provisions for appeals for this article.~~ The following
11 shall apply:

12
13 (i) Any person aggrieved by any final
14 administrative decision of the department concerning the
15 assessment of fuel taxes may appeal to the state board of
16 equalization. Appeals shall be made in a timely manner as
17 provided by rules and regulations of the board of
18 equalization by filing with the board a notice of appeal
19 specifying the grounds for the appeal;

20
21 (ii) The department shall, in a timely manner as
22 specified by board rules and regulations, transmit to the

1 board the complete record of the action from which the
2 appeal is taken;

3
4 (iii) Any person, including the department,
5 aggrieved by any order issued by the state board of
6 equalization may appeal the decision of the board to the
7 first judicial district court in Laramie county;

8
9 (iv) Except as otherwise provided in this
10 section, no person aggrieved by the payment of taxes or any
11 penalty or interest imposed by this article shall appeal a
12 decision of the state board until all applicable taxes,
13 penalties and interest have been paid.

14
15 **Section 2.** This act is effective July 1, 2017.

16
17 (END)