

Bill No.: HB0019 **Effective:** 7/1/2017

LSO No.: 17LSO-0215

Enrolled Act No.: HEA No. 0041

Chapter No.: [Chapter Number_RO]

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: Sales from remote sellers.

Subject: Sales tax collections from remote sellers.

Summary/Major Elements:

- This bill provides that remote sellers are required to collect Wyoming sales tax if the seller has more than \$100,000 in Wyoming sales or has 200 or more separate Wyoming transactions.
- The bill specifies that the Department of Revenue may bring an action in this state to obtain a declaratory judgment regarding the obligation of a remote seller to remit sales tax and provides that there is an injunction against collection of the tax during the pendency of the declaratory judgment action.
- The bill also specifies that a remote seller who voluntarily remits the tax is not liable to any person who claims the sales tax has been over collected.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.