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.