

Page 1-line 4 After "collection;" insert "authorizing contracting;".

Page 1-line 9 After "9-1-415(a)" delete balance of line and insert ", 39-15-107(b)(x) and 39-16-107(b) by creating a new paragraph (ix) are".

Page 3-after line 14 Insert:

"39-16-107. Compliance; collection procedures.

(b) Payment. The following shall apply:

(ix) The department may enter into contracts with collection agencies for required collection services on deficiencies of use tax occurring under W.S. 39-16-101 through 39-16-111 from and after the reporting period of January, 1989. Any taxes recovered by the collection agencies and remitted to the department shall be distributed in accordance with W.S. 39-16-111(b). Any person owing a tax submitted to a collection agency may be assessed a fee in an amount necessary to cover the cost of collection, not to exceed twenty percent (20%) of the tax owed, as provided in W.S. 9-1-415(a). The collection agency shall collect the fee with the tax that is submitted for collection and the amount collected as a fee may be deducted from funds remitted to the department. The contracts entered into under this paragraph shall not be for a term of more than two (2) years and shall be awarded only after competition."

MADDEN, CHAIRMAN