

Bill No.: SF0027 **Effective:** 7/1/2018

LSO No.: 18LSO-0136

Enrolled Act No.: SEA No. 0023

Chapter No.: 53

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: Excise tax audits.

Subject: Sales and use tax audit procedures.

Summary/Major Elements:

- This bill establishes audit procedures related to the collection of sales and use taxes from taxpayers and vendors.
- This bill specifies a time limit for engagement of the audit unless there is evidence of violation of specified offenses or gross negligence.
- Engagement of an audit under the procedures outlined in this bill will toll the statute of limitations for collection of sales and use taxes.

NOTE: Final action on this bill was not taken at the time this summary was prepared. Should changes be made to the bill upon final passage, an updated summary will be prepared and placed upon the legislative website at <http://wyoleg.gov>. A packet of updated summaries will be sent to all legislators after the time for any veto has expired (fifteen days after adjournment).

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.