

SENATE FILE NO. SF0006

Personal property tax reporting.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to property taxes; revising the penalty for
2 failing to report property to the county assessor; requiring
3 the department of audit to collect property information
4 during audits as specified; providing fees for nonreported
5 and omitted taxable property; and providing for an effective
6 date.

7

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

9

10 **Section 1.** W.S. 18-3-205(b), 39-11-108 and
11 39-13-108(c)(ii) by creating a new subparagraph (D) are
12 amended to read:

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14 **18-3-205. Interfering with assessor; failure to report**
15 **property; penalties.**

16

1 (b) Any person who fails to ~~return any taxable property~~
2 ~~owned by him or under his control is guilty of a misdemeanor~~
3 ~~and upon conviction shall~~ report taxable personal property as
4 provided in W.S. 39-13-107(a)(i) may be ~~fined not exceeding~~
5 assessed a fee of ten dollars (\$10.00) for every day the
6 report is not filed, not to exceed five hundred dollars
7 ~~(\$500.00)., imprisoned in the county jail not exceeding~~
8 ~~ninety (90) days, or both~~ Fees under this subsection shall be
9 added to the assessment for that taxpayer. Civil fees
10 collected under this subsection shall be credited to the
11 general fund of the county which makes the collection.

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13 **39-11-108. Enforcement.**

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15 ~~There are no specific applicable provisions for enforcement~~
16 ~~for this chapter.~~ Audits. In the course of any audit of a
17 taxpayer under this title, the department of audit shall
18 obtain a complete and detailed statement of the taxable
19 personal property owned by or subject to the control of the
20 taxpayer as provided under W.S. 39-13-107(a)(i) and shall
21 provide a copy of the statement to the county assessor where
22 the property is located.

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1 **39-13-108. Enforcement.**

2

3 (c) Offenses and penalties. The following shall apply:

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5 (ii) Penalties. The following shall apply:

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7 (D) If any person omits taxable personal
8 property from the report required by W.S. 39-13-107(a)(i),
9 the county assessor may impose a fee equal to a total of fifty
10 percent (50%) of the tax owed on the omitted property. The
11 county assessor may waive the fee under this subparagraph for
12 good cause. Fees imposed under this subparagraph may be
13 appealed to the county board of equalization. Civil fees
14 collected under this subparagraph shall be credited to the
15 general fund of the county which makes the collection.

16

17 **Section 2.** This act is effective July 1, 2019.

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19

(END)