

**SF0043H2002/FAILED**

1 Page 1-line 7 After "39-15-101(a)(vii)(intro)" insert "and  
2 (xv)".  
3

4 Page 2-after line 4 Insert:  
5

6 "(xv) "Vendor" means any person engaged in the business  
7 of selling at retail or wholesale tangible personal property,  
8 admissions or services which are subject to taxation under this  
9 article. "Vendor" includes a vehicle dealer as defined by W.S. 31-  
10 16-101(a)(xviii), a remote seller to the extent provided by W.S.  
11 39-15-501 and a marketplace facilitator to the extent provided by  
12 W.S. 39-15-502. For purposes of this paragraph "engaged in the  
13 business of selling at retail or wholesale tangible personal  
14 property, admissions or services" means the seller's gross revenue  
15 from the sale of tangible personal property, admissions or services  
16 in this state exceeds one hundred thousand dollars (\$100,000.00)  
17 in a year or the seller sold tangible personal property, admissions  
18 or services in this state in two hundred (200) or more separate  
19 transactions in a year;". ZWONITZER