

HOUSE BILL NO. HB0229

Electronic payment of sales and use taxes.

Sponsored by: Representative(s) Larson, JT, Berger, Chadwick, Knapp, Lawley, Niemiec, O'Hearn, Tarver, Trujillo, Washut and Wylie and Senator(s) Baldwin, Biteman, Jones, Kolb and Nethercott

A BILL

for

1 AN ACT relating to sales and use taxes; clarifying that the
2 department of revenue and county treasurers may collect
3 sales and use taxes electronically; providing an
4 appropriation; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-107(a)(i), (b)(i) and
9 39-16-107(a)(i), (ii) and (b)(ii) are amended to read:

10

11 **39-15-107. Compliance; collection procedures.**

12

13 (a) Returns, reports and preservation of records.

14 The following shall apply:

1

2 (i) Each vendor shall on or before the last day
3 of each month file a true return showing the preceding
4 month's gross sales and remit all taxes to the department.
5 The returns shall contain such information and be made in
6 the manner as the department by regulation prescribes. The
7 department may provide an option for the return to be
8 submitted and for any taxes to be remitted electronically.

9 The department may allow extensions for filing returns and
10 paying the taxes by regulation, but no extension may be for
11 more than ninety (90) days. If the total tax to be remitted
12 by a vendor during any month is less than one hundred fifty
13 dollars (\$150.00), a quarterly or annual return as
14 authorized by the department, and remittance in lieu of the
15 monthly return may be made on or before the last day of the
16 month following the end of the quarter or year for which
17 the tax is collected. If the accounting methods regularly
18 used by any vendor are such that reports of sales made
19 during a calendar month would impose unnecessary hardships,
20 the department after receiving a formal request filed by
21 the vendor may accept reports at intervals as would be more
22 convenient to the taxpayer. Any vendor shall report whether
23 the vendor sells nicotine products, as defined by W.S.

1 39-18-101(a)(xi), in this state to the department in the
2 form and manner required by the department. The department
3 may reject any report required under this paragraph of any
4 vendor who does not comply with the nicotine sales
5 reporting requirements. Every person purchasing goods or
6 services taxable by this article who does not pay the tax
7 owed to a vendor shall, on or before the last day of each
8 month, file a return showing the gross purchases made
9 during the preceding month and remit all taxes due to the
10 department. The return shall contain such information and
11 be made in the manner as the department shall prescribe by
12 rule and regulation. The department, by rule and
13 regulation, may allow an extension for filing a return and
14 paying any tax due, but no extension shall be granted for
15 more than ninety (90) days;

16

17 (b) Payment. The following shall apply:

18

19 (i) Except as provided by paragraph (viii) of
20 this subsection, no vendor shall collect taxes imposed by
21 this article upon the sale of motor vehicles, house
22 trailers, trailer coaches, trailers or semitrailers. The
23 taxes imposed shall be collected by the county treasurer

1 prior to the first registration in Wyoming and not upon
2 subsequent registration by the same applicant. The county
3 treasurer may allow the taxes to be paid electronically
4 after the amount of sales tax has been determined by the
5 county treasurer. The county treasurer may charge a fee
6 necessary to recoup transaction fees incurred due to
7 electronic payments. The county treasurer shall provide the
8 applicant a receipt specifying the amount of sales tax
9 collected and noting any valid exemption from sales tax.
10 The county treasurer shall collect and remit to the
11 department the tax in effect in the county of the owner's
12 principal residence;

13

14 **39-16-107. Compliance; collection procedures.**

15

16 (a) Returns, reports and preservation of records.

17 The following shall apply:

18

19 (i) Every vendor shall collect the tax imposed
20 by this article and is liable for the entire amount of
21 taxes imposed. The taxes are due and payable on the last
22 day of the month following the month in which they were
23 collected or as required by the department and each vendor

1 shall on or before the last day of each month file a return
2 showing the total sales of tangible personal property
3 subject to the tax imposed by this article sold during the
4 preceding month and remit all taxes due to the department.
5 The returns shall contain such information required by the
6 department. The department may provide an option for the
7 return to be submitted and for any taxes to be remitted
8 electronically. Any vendor shall report whether the vendor
9 sells nicotine products, as defined by W.S.
10 39-18-101(a)(xiii), in this state to the department in the
11 form and manner required by the department. The department
12 may reject any report required under this paragraph of any
13 vendor who does not comply with the nicotine sales
14 reporting requirements. If the total tax to be remitted by
15 a vendor is less than one hundred fifty dollars (\$150.00) a
16 quarterly or annual return as authorized by the department,
17 and remittance in lieu of the monthly return may be made on
18 or before the last day of the month following the end of
19 the quarter or year for which the tax is collected. Returns
20 shall be signed by the vendor or his agent;

21

22 (ii) Every person storing, using or consuming
23 tangible personal property purchased from a vendor who does

1 not maintain a place of business in this state is liable
2 for the tax imposed by this article and shall on or before
3 the last day of each month file a return showing the total
4 sales price of tangible personal property purchased subject
5 to the tax imposed by this article during the preceding
6 month and remit all taxes due to the department. The
7 department may provide an option for the return to be
8 submitted and for any taxes to be remitted electronically.
9 If the total tax to be remitted by the person during any
10 month is less than one hundred fifty dollars (\$150.00), a
11 quarterly or annual return as authorized by the department,
12 and remittance in lieu of the monthly return may be made on
13 or before the last day of the month following the end of
14 the quarter or year for which the tax is collected. The
15 return shall contain such information as requested by the
16 department. Returns shall be signed by the person liable
17 for the tax or his agent;

18

19 (b) Payment. The following shall apply:

20

21 (ii) Except as provided by paragraph (iv) of
22 this subsection, no vendor shall collect the taxes imposed
23 by this article upon the sale of motor vehicles, house

1 trailers, trailer coaches, trailers or semitrailers as
2 defined by W.S. 31-1-101. The taxes imposed shall be
3 collected by the county treasurer prior to the first
4 registration in Wyoming and not upon subsequent
5 registration by the same owner. The county treasurer may
6 allow the taxes to be paid electronically after the amount
7 of taxes has been determined by the county treasurer. The
8 county treasurer may charge a fee necessary to recoup
9 transaction fees incurred due to electronic payments. The
10 county treasurer shall provide the applicant a receipt
11 specifying the amount of use tax collected and noting any
12 valid exemption from use tax. The county treasurer shall
13 collect and remit to the department the tax in effect in
14 the county of the owner's principal residence. The tax
15 shall not be collected if previously registered by the same
16 nonresident owner in another state. The county treasurer
17 may also collect the tax due and any interest, penalties or
18 costs of collection through the use of a collection agency
19 or by the filing of a civil action;

20

1 **Section 2.** There is appropriated two hundred twenty-
2 eight thousand dollars (\$228,000.00) from the general fund
3 to the department of revenue for any costs to enable the
4 department of revenue and counties to receive electronic
5 payments of sales and use taxes as provided in this act.
6 This appropriation shall be for the period beginning with
7 the effective date of this act and ending June 30, 2024.
8 This appropriation shall not be transferred or expended for
9 any other purpose and any unobligated, unexpended funds
10 remaining from this appropriation shall revert as provided
11 by law on June 30, 2024. It is the intent of the
12 legislature that this appropriation not be included in the
13 standard budget for the department of revenue for the
14 immediately succeeding fiscal biennium.

15

16 **Section 3.** This act is effective July 1, 2023.

17

18

(END)