

SENATE FILE NO. SF0063

Tax administration revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; clarifying the
2 administration of certain taxes by the department of
3 revenue; providing that the department of revenue may
4 credit or waive interest related to mine product taxes;
5 providing that any assessment or levy of sales and use
6 taxes resulting from an audit or review shall be issued
7 within a specified time of the audit or review; and
8 providing for an effective date.

9

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

11

12 **Section 1.** W.S. 39-14-108(c) by creating a new
13 paragraph (v), 39-14-208(c) by creating a new paragraph
14 (v), 39-14-308(c) by creating a new paragraph (v),
15 39-14-408(c) by creating a new paragraph (v), 39-14-508(c)
16 by creating a new paragraph (v), 39-14-608(c) by creating a

1 new paragraph (v), 39-14-708(c) by creating a new paragraph
2 (v), 39-15-108(a) by creating a new paragraph (vi) and
3 39-16-108(a) by creating a new paragraph (vi) are amended
4 to read:

5

6 **39-14-108. Enforcement.**

7

8 (c) Interest. The following shall apply:

9

10 (v) The department may credit or waive any
11 interest imposed by this subsection as part of a settlement
12 or for any other good cause.

13

14 **39-14-208. Enforcement.**

15

16 (c) Interest. The following shall apply:

17

18 (v) The department may credit or waive any
19 interest imposed by this subsection as part of a settlement
20 or for any other good cause.

21

22 **39-14-308. Enforcement.**

23

1 (c) Interest. The following shall apply:

2

3 (v) The department may credit or waive any
4 interest imposed by this subsection as part of a settlement
5 or for any other good cause.

6

7 **39-14-408. Enforcement.**

8

9 (c) Interest. The following shall apply:

10

11 (v) The department may credit or waive any
12 interest imposed by this subsection as part of a settlement
13 or for any other good cause.

14

15 **39-14-508. Enforcement.**

16

17 (c) Interest. The following shall apply:

18

19 (v) The department may credit or waive any
20 interest imposed by this subsection as part of a settlement
21 or for any other good cause.

22

23 **39-14-608. Enforcement.**

1

2 (c) Interest. The following shall apply:

3

4 (v) The department may credit or waive any
5 interest imposed by this subsection as part of a settlement
6 or for any other good cause.

7

8 **39-14-708. Enforcement.**

9

10 (c) Interest. The following shall apply:

11

12 (v) The department may credit or waive any
13 interest imposed by this subsection as part of a settlement
14 or for any other good cause.

15

16 **39-15-108. Enforcement.**

17

18 (a) Audits. To assess credits and deficiencies
19 against taxpayers and vendors, the department is authorized
20 to rely on final audit findings made by the department of
21 audit, taxpayer information, vendor information or
22 department review subject to the following conditions:

23

1 (vi) Any assessment or levy, including the
 2 assessment of a penalty and interest, if any, resulting
 3 from final audit findings or department review shall be
 4 issued not later than one (1) year following the completion
 5 of the audit or review.

6

7 **39-16-108. Enforcement.**

8

9 (a) Audits. To assess credits and deficiencies
 10 against taxpayers and vendors, the department is authorized
 11 to rely on final audit findings made by the department of
 12 audit, taxpayer information, vendor information or
 13 department review subject to the following conditions:

14

15 (vi) Any assessment or levy, including the
 16 assessment of a penalty and interest, if any, resulting
 17 from final audit findings or department review shall be
 18 issued not later than one (1) year following the completion
 19 of the audit or review.

20

21 **Section 2.** This act is effective July 1, 2023.

22

23

(END)