

HOUSE BILL NO. HB0009

Fuel tax-licensee information deadline.

Sponsored by: Joint Transportation, Highways & Military
Affairs Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; amending the
2 deadline for providing fuel tax return and license
3 information when requested by the department of
4 transportation; specifying applicability; and providing for
5 an effective date.

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

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9 **Section 1.** W.S. 39-17-107(c)(ii), 39-17-207(c)(ii)
10 and 39-17-307(c)(ii) are amended to read:

11

12 **39-17-107. Compliance; collection procedures.**

13

14 (c) Timelines. The following shall apply:

15

1 (ii) Any tax return or license application that
2 is not signed and any tax return which does not contain all
3 pertinent information is considered not filed until the
4 licensee signs or supplies the required information to the
5 department. If the information required in the documents
6 is presented to the department in a format other than that
7 prescribed or otherwise approved by the department, the tax
8 return, application or claim for refund or credit shall be
9 deemed not filed. The licensee shall have ~~ten (10)~~ fifteen
10 (15) business days to provide the information requested in
11 a manner prescribed or otherwise approved by the
12 department. If the licensee provides the information
13 requested by the department within ~~ten (10)~~ fifteen (15)
14 business days, the tax return or license application shall
15 be deemed to have been timely filed;

16

17 **39-17-207. Compliance; collection procedures.**

18

19 (c) Timelines. The following shall apply:

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21 (ii) Any tax return or license application that
22 is not signed and any tax return which does not contain all
23 pertinent information is considered not filed until the

1 licensee signs or supplies the required information to the
2 department. If the information required in the documents
3 is presented to the department in a format other than that
4 prescribed or otherwise approved by the department, the tax
5 return, application or claim for refund or credit shall be
6 deemed not filed. The licensee shall have ~~ten (10)~~ fifteen
7 (15) business days to provide the information requested in
8 a manner prescribed or otherwise approved by the
9 department. If the licensee provides the information
10 requested by the department within ~~ten (10)~~ fifteen (15)
11 business days, the tax return or license application shall
12 be deemed to have been timely filed;

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14 **39-17-307. Compliance; collection procedures.**

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16 (c) Timelines. The following shall apply:

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18 (ii) Any tax return or license application that
19 is not signed and any tax return which does not contain all
20 pertinent information is considered not filed until the
21 licensee signs or supplies the required information to the
22 department. If the information required in the documents is
23 presented to the department in a format other than that

1 prescribed or otherwise approved by the department, the tax
2 return, application or claim for refund or credit shall be
3 deemed not filed. The licensee shall have ~~ten (10)~~ fifteen
4 (15) business days to provide the information requested in
5 a manner prescribed or otherwise approved by the
6 department. If the licensee provides the information
7 requested by the department within ~~ten (10)~~ fifteen (15)
8 business days, the tax return or license application shall
9 be deemed to have been timely filed;

10

11 **Section 2.** This act shall apply to all information
12 requests made by the department of transportation under
13 W.S. 39-17-107(c)(ii), 39-17-207(c)(ii) and
14 39-17-307(c)(ii) on and after the effective date of this
15 act.

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17 **Section 3.** This act is effective July 1, 2024.

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(END)