

## HOUSE BILL NO. HB0022

Sales tax revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales tax; revising provisions related  
 2 to administration of the sales tax; clarifying a  
 3 definition; clarifying the imposition of the tax; amending  
 4 exemptions; revising reporting requirements; clarifying  
 5 licensing and compliance provisions; repealing obsolete and  
 6 other provisions; and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-15-101(a)(xv), 39-15-103(a)(i)(H),  
 11 (J) and (P), 39-15-105(a)(iii)(E), (iv)(E) and  
 12 (viii)(O)(intro), 39-15-106(a), 39-15-107(b)(i) and (xi),  
 13 39-15-109(c)(i), 39-15-204(a)(v), 39-15-501(a)(intro) and  
 14 (i) and 39-16-103(a)(i) are amended to read:

15

16 **39-15-101. Definitions.**

1

2 (a) As used in this article:

3

4 (xv) "Vendor" means any person engaged in the  
5 business of selling at retail or wholesale tangible  
6 personal property, admissions or services which are subject  
7 to taxation under this article. "Vendor" includes a vehicle  
8 dealer as defined by W.S. 31-16-101(a)(xviii), a remote  
9 seller to the extent provided by W.S. 39-15-501 and a  
10 marketplace facilitator to the extent provided by W.S.  
11 39-15-502. A person is not in the business of selling if  
12 selling tangible personal property, admissions or services  
13 which are subject to taxation under this article is not a  
14 habitual or regular activity of the person;

15

16 **39-15-103. Imposition.**

17

18 (a) Taxable event. The following shall apply:

19

20 (i) Except as provided by W.S. 39-15-105, there  
21 is levied an excise tax upon:

22

1           (H) The sales price paid for each admission  
2 to any place of amusement, entertainment, recreation, games  
3 or athletic event~~;~~. ~~If any persons other than employees,~~  
4 ~~officers of the law on official business or children under~~  
5 ~~twelve (12) years of age are admitted free or at reduced~~  
6 ~~rates to any such place when an admission charge is made to~~  
7 ~~other persons, an equivalent tax shall be paid by these~~  
8 ~~persons based on the price charged to other persons;~~

9  
10           (J) The sales price paid for services  
11 performed ~~for the repair, alteration or improvement of~~ on  
12 tangible personal property;

13  
14           (P) Except as otherwise provided in this  
15 subparagraph, the sales price of every retail sale of  
16 specified digital products within the state~~,~~. ~~A sale of~~  
17 including the sales price for access to specified digital  
18 products ~~is only subject to the tax under this section if~~  
19 through a streaming or subscription service that does not  
20 provide the purchaser ~~has~~ with permanent use of the  
21 specified digital product. A vendor who purchases  
22 specified digital products for further commercial  
23 broadcast, rebroadcast, transmission, retransmission,

1 licensing, relicensing, distribution, redistribution or  
2 exhibition in whole or in part to another person shall be  
3 considered a wholesaler and not subject to the tax imposed  
4 by this article. Those services provided by a trade  
5 association as part of a member benefit are not subject to  
6 the tax imposed by this subparagraph.

7

8 **39-15-105. Exemptions.**

9

10 (a) The following sales or leases are exempt from the  
11 excise tax imposed by this article:

12

13 (iii) For the purpose of exempting sales of  
14 services and tangible personal property consumed in  
15 production, the following are exempt:

16

17 (E) Sales of power or fuel to a person  
18 ~~engaged in the transportation business~~ transporting  
19 tangible personal property by railroad or by pipeline when  
20 the ~~same~~ power or fuel is consumed directly in generating  
21 motive power for actual transportation purposes, except  
22 power or fuel which is not taxed as gasoline or gasohol  
23 under W.S. 39-17-101 through 39-17-111 or as diesel fuel

1 under W.S. 39-17-201 through 39-17-211 and which is used to  
2 propel a motor vehicle upon the highway as defined in W.S.  
3 39-17-201(a)(xii);

4

5 (iv) For the purpose of exempting sales of  
6 services and tangible personal property sold to government,  
7 charitable and nonprofit organizations, irrigation  
8 districts and weed and pest control districts, the  
9 following are exempt:

10

11 (E) Sales price of admission to ~~and user~~  
12 ~~fees for~~ county or municipal owned recreation facilities  
13 such as swimming pools, athletic facilities and recreation  
14 centers;

15

16 (viii) For the purpose of exempting sales of  
17 services and tangible personal property as an economic  
18 incentive, the following are exempt:

19

20 (O) Until December 31, 2027, the sale or  
21 lease of machinery to be used in this state directly and  
22 predominantly in manufacturing tangible personal property;  
23 ~~if the sale or lease:~~

1

2           **39-15-106. Licenses; permits.**

3

4           (a) Every vendor shall obtain from the department a  
5 sales tax license to conduct business in the state. ~~Any~~  
6 ~~out-of-state vendor not otherwise subject to this article~~  
7 ~~may voluntarily apply for a license from the department and~~  
8 ~~if licensed, shall collect and remit the state sales tax~~  
9 ~~imposed by W.S. 39-15-104.~~ The license shall be granted  
10 only upon application stating the name and address of the  
11 applicant, the character of the business in which the  
12 applicant proposes to engage, the location of the proposed  
13 business and other information as the department may  
14 require. Effective July 1, 1997, a license fee of sixty  
15 dollars (\$60.00) shall be required from each new vendor,  
16 except for any remote vendor who has no requirement to  
17 register in this state, or who is using one (1) of the  
18 technology models pursuant to the streamlined sales and use  
19 tax agreement. Failure of a vendor to timely file any  
20 return may result in forfeiture of the license granted  
21 under this section. The department shall charge sixty  
22 dollars (\$60.00) for reinstatement of any forfeited  
23 license. The department shall send any vendor who reports

1 no gross sales for three (3) consecutive years a form  
2 prescribed by the department to show cause why the vendor's  
3 license should not be revoked. The vendor shall complete  
4 and file the report with the department within thirty (30)  
5 days of receipt of the form. If the department finds just  
6 cause for the vendor to retain the license, no further  
7 action shall be taken. If the department finds just cause  
8 to revoke the license, the vendor shall be notified of the  
9 revocation. Any vendor whose license is revoked under this  
10 subsection may appeal the decision to the state board of  
11 equalization as provided in subsection (g) of this section.

12

13 **39-15-107. Compliance; collection procedures.**

14

15 (b) Payment. The following shall apply:

16

17 (i) Except as provided by paragraph (viii) of  
18 this subsection, no vendor shall collect taxes imposed by  
19 this article upon the sale of motor vehicles, house  
20 trailers, trailer coaches, trailers or semitrailers. The  
21 taxes imposed shall be collected by the county treasurer  
22 prior to the first registration in Wyoming and not upon  
23 subsequent registration by the same applicant. The county

1 treasurer may allow the taxes to be paid electronically  
2 after the amount of sales tax has been determined by the  
3 county treasurer. The county treasurer may charge a fee of  
4 not more than the costs of processing the transaction but  
5 not to exceed a fee of three percent (3%) as necessary to  
6 recoup fees incurred due to electronic payments. The county  
7 treasurer shall provide the applicant a receipt specifying  
8 the amount of sales tax collected and noting any valid  
9 exemption from sales tax. The county treasurer shall  
10 collect and remit to the department the tax in effect in  
11 the county of the owner's principal residence as indicated  
12 on the owner's driver's license or other government issued  
13 identification;

14

15 (xi) If a vendor or direct payer pays taxes due  
16 and payable under this chapter on or before the fifteenth  
17 day of the month that the taxes are due under paragraph (v)  
18 of this subsection, a credit shall be allowed against the  
19 taxes imposed by this chapter for expenses incurred by a  
20 vendor or direct payer for the accounting and reporting of  
21 taxes. ~~For the first six thousand two hundred fifty dollars~~  
22 ~~(\$6,250.00) of tax due, The credit is equal to one and~~  
23 ninety-five hundredths percent (1.95%) of the amount of tax

1 due ~~., For any tax due in excess of six thousand two~~  
2 ~~hundred fifty dollars (\$6,250.00), the credit for that~~  
3 ~~additional amount shall be one percent (1%) of that amount,~~  
4 provided that the total credit under this paragraph and  
5 W.S. 39-16-107(b)(viii) shall not exceed five hundred  
6 dollars (\$500.00) in any month. The vendor or direct payer  
7 shall deduct the credit for each tax period on forms  
8 prescribed and furnished by the department. The credit  
9 shall be deducted only from the share of the tax that is  
10 distributed to the general fund under W.S. 39-15-111(b)(i).

11

12 **39-15-109. Taxpayer remedies.**

13

14 (c) Refunds. The following shall apply:

15

16 (i) Any tax, penalty or interest which has been  
17 erroneously paid, computed or remitted to the department by  
18 a vendor shall either be credited against any subsequent  
19 tax liability of the vendor or refunded. If a vendor  
20 erroneously collects taxes from a taxpayer and remits those  
21 taxes to the department, the vendor may seek a refund or  
22 credit against subsequent tax liability only after the  
23 vendor has refunded the erroneously collected tax to the

1 taxpayer that originally paid the tax to the vendor. If the  
2 taxpayer that originally paid the tax to the vendor cannot  
3 be identified, the tax shall not be refunded or credited to  
4 the vendor. No credit or refund shall be allowed after  
5 three (3) years from the date of overpayment. The receipt  
6 of a claim for a refund by the department shall toll the  
7 statute of limitations. All refund requests received by the  
8 department of revenue shall be approved or denied within  
9 ninety (90) days of receipt, provided that referral of a  
10 refund request by the department of revenue to the  
11 department of audit shall toll the ninety (90) day period  
12 pending the outcome of the audit process. Any refund or  
13 credit erroneously made or allowed may be recovered in an  
14 action brought by the attorney general in any court of  
15 competent jurisdiction;

16

17 **39-15-204. Taxation rate.**

18

19 (a) In addition to the state tax imposed under W.S.  
20 39-15-101 through 39-15-111 any county of the state may  
21 impose the following excise taxes and any city or town may  
22 impose the taxes authorized by paragraphs (ii) and (vii) of

1 this subsection and any resort district may impose the tax  
2 authorized by paragraph (v) of this subsection:

3

4 (v) An excise tax at a rate in increments of  
5 one-half of one percent (.5%) not to exceed a rate of three  
6 percent (3%) upon retail sales of tangible personal  
7 property, admissions and services made within the district,  
8 ~~by vendors physically situated within the district,~~ the  
9 purpose of which is for general revenue for the resort  
10 district;

11

12 **39-15-501. Sales from remote sellers.**

13

14 (a) Notwithstanding any other provision of law, any  
15 seller of tangible personal property, admissions or  
16 services which are subject to taxation under chapter 15 or  
17 16 of this title who does not have a physical presence in  
18 this state shall remit sales tax and follow all applicable  
19 procedures and requirements of this chapter as if the  
20 seller had a physical presence in this state once the  
21 seller meets ~~either of~~ the following requirements for the  
22 current calendar year or the immediately preceding calendar  
23 year:

1

2 (i) The seller's gross revenue from the sale of  
3 tangible personal property, admissions or services  
4 delivered into this state exceeds one hundred thousand  
5 dollars (\$100,000.00); ~~or~~

6

7 **39-16-103. Imposition.**

8

9 (a) Taxable event. The following shall apply:

10

11 (i) Persons making first use of taxable services  
12 or storing, using or consuming tangible personal property  
13 or specified digital products, except as otherwise provided  
14 in this paragraph, are liable for the tax imposed by this  
15 article. ~~Specified digital products are only subject to the~~  
16 ~~tax imposed by this article if the purchaser has permanent~~  
17 ~~use of the specified digital product.~~ A vendor who  
18 purchases specified digital products for further commercial  
19 broadcast, rebroadcast, transmission, retransmission,  
20 licensing, relicensing, distribution, redistribution or  
21 exhibition in whole or in part to another person shall be  
22 considered a wholesaler and not subject to the tax imposed  
23 by this article. Those services provided by a trade

1 association as part of a member benefit are not subject to  
2 the tax imposed by this subparagraph. The liability is not  
3 extinguished until the tax has been paid to the state but a  
4 receipt given to the person by a registered vendor in  
5 accordance with paragraph (c)(i) of this section is  
6 sufficient to relieve the purchaser from further liability;

7

8       **Section 2.** W.S. 39-15-105(a)(viii)(O)(I), (II) and  
9 (b) and 39-15-501(a)(ii) are repealed.

10

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

12

13

(END)