

Bill No.: SF0080 **Effective:** 7/1/2026
LSO No.: 26LSO-0262
Enrolled Act No.: SEA No. 0019
Chapter No.: 20
Prime Sponsor: Joint Revenue Interim Committee
Catch Title: Department of revenue-electronic communication.
Has Report: No
Subject: Department of Revenue - electronic communication.

Summary/Major Elements:

- This act changes how the Department of Revenue provides notices to taxpayers related to sales and use taxes.
- The act removes the requirement for certain notices to be sent by mail and specifies that written notice sent using the contact information provided by the taxpayer will fulfill notification requirements.
- The Department may send notices electronically if the taxpayer has provided electronic contact information.
- The act also makes conforming changes to related enforcement, compliance and penalty provisions.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.