

HOUSE BILL NO. HB0138

Sales tax payments.

Sponsored by: Representative(s) Walters and Senator(s) Landen

A BILL

for

1 AN ACT relating to sales tax; clarifying liability for payment
2 of tax to the incorrect jurisdiction; providing for audits
3 for payment of tax to the incorrect jurisdiction; creating an
4 account for payment of revenue to the appropriate
5 jurisdiction; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-15-104(g), 39-15-108(a) by creating
10 a new paragraph (vi) and 39-15-111(b)(ii) are amended to read:

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12 **39-15-104. Taxation rate.**

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14 (g) Any vendor or certified service provider relying on
15 an incorrect rate, boundary or jurisdictional information
16 provided by the department in its tax rate database required

1 under the streamlined sales and use tax agreement shall not
2 be held liable for any under collection of tax caused by the
3 department's error. Nothing in this subsection shall be
4 deemed to affect liability for a vendor paying tax in the
5 incorrect jurisdiction if that incorrect payment was not
6 caused by an error of the department.

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8 **39-15-108. Enforcement.**

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

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16 (vi) The department of revenue shall periodically
17 review returns to determine if a vendor has paid tax to the
18 correct jurisdiction. If the department finds that a vendor
19 has paid tax in the incorrect jurisdiction, the department of
20 audit shall commence an audit of that taxpayer under this
21 subsection.

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23 **39-15-111. Distribution.**

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2 (b) Revenues earned under W.S. 39-15-104 during each
3 fiscal year shall be recognized as revenue during that fiscal
4 year for accounting purposes. For all revenue collected by
5 the department under W.S. 39-15-104 the department shall:

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7 (ii) Deduct one percent (1%) from the remaining
8 share ~~to cover all administrative expenses and costs~~
9 ~~attributable to the remaining share and credit~~ which shall be
10 deposited as follows:

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12 (A) Funds under this paragraph shall be
13 deposited in the local tax repayment account, which is hereby
14 created. All interest earned on funds within this account
15 shall be deposited in the account. Funds in the account are
16 continuously appropriated to the department and shall only be
17 expended for distribution to a local tax jurisdiction if the
18 department determines that a vendor remitted tax to the
19 incorrect jurisdiction. The amount provided to a local
20 jurisdiction under this subparagraph shall be limited to the
21 amount necessary to provide the proper amount of revenue to
22 the appropriate tax jurisdiction;

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1 (B) If the amount of funds in the account
2 created under subparagraph (A) of this paragraph is five
3 million dollars (\$5,000,000.00) or more, funds under this
4 section shall be credited for deposit by the state treasurer
5 into the general fund.~~for that amount;~~

6

7 **Section 2.** This act is effective July 1, 2019.

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9

(END)