

HOUSE BILL NO. HB0160

Vehicle sales and use tax.

Sponsored by: Representative(s) Esquibel, K., Filer,
Goggles, Kasperik, Kirkbride, Madden and
McKim and Senator(s) Barnard, Cooper and
Emerich

A BILL

for

1 AN ACT relating to vehicle sales and use tax; amending the
2 time for payment of sales and use tax for certain sales of
3 vehicles; conforming interest and fee provisions; and
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-108(b)(ii) is amended to read:

9

10 **39-15-108. Enforcement.**

11

12 (b) Interest. The following shall apply:

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14 (ii) If the sales or use tax on a vehicle,
15 including local option sales or use tax, under W.S.

1 39-15-101 through 39-15-211 or 39-16-101 through 39-16-211,
2 is not paid within ~~fifty (50)~~ sixty (60) days after the
3 date of the sale, or in the case of a motor vehicle brought
4 into this state, ~~fifty (50)~~ sixty (60) days after the
5 vehicle is brought into the state if the owner submits to
6 the county treasurer an affidavit and any other
7 satisfactory proof as necessary to verify the date the
8 vehicle was brought into the state:

9

10 (A) Interest shall accrue at the rate of
11 one percent (1%) per month or fractional portion thereof
12 from the ~~fiftieth~~ sixtieth day after the date of sale until
13 the date of payment of all sales tax interest and civil
14 fees due. County treasurers shall collect interest due
15 under this subsection which shall be forwarded to the
16 department and credited to the state general fund;

17

18 (B) A civil fee of twenty-five dollars
19 (\$25.00) from the ~~fiftieth~~ sixtieth day through the
20 ~~sixtieth~~ seventieth day after the date of sale shall also
21 be assessed by the county treasurer under this paragraph.
22 If all sales tax, interest and civil fees due are not paid
23 by the ~~sixtieth~~ seventieth day, the civil fee shall be the
24 twenty-five dollar (\$25.00) amount or ten percent (10%) of

1 the amount of tax due, whichever is greater, and shall be
2 assessed by the county treasurer. Civil fees collected
3 under this subparagraph shall be credited to the general
4 fund of the county which makes the collection;

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6 (C) The tax is delinquent if the taxpayer
7 or his agent knew or reasonably should have known that the
8 tax liability was not paid within the ~~fifty (50)~~ sixty (60)
9 day period.

10

11 **Section 2.** This act is effective January 1, 2014.

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13

(END)