

SENATE FILE NO. SF0137

Sales tax recovery-statute of limitations.

Sponsored by: Senator(s) Christensen, Dockstader, Driskill,
Perkins and Von Flatern and
Representative(s) Madden and Walters

A BILL

for

1 AN ACT relating to state sales tax; amending the statute of
2 limitations for actions to recover delinquent taxes,
3 penalties and interest as specified; and providing for an
4 effective date.

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

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8 **Section 1.** W.S. 39-15-110(b) is amended to read:

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10 **39-15-110. Statute of limitations.**

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12 (b) The department may bring an action to recover any
13 delinquent taxes, penalty or interest in any appropriate
14 court within three (3) years following the delinquency. ~~In~~
15 ~~the case of an assessment created by an audit, the~~

1 ~~delinquency period is deemed to start thirty (30) days~~
2 ~~after the date the assessment letter is sent.~~ Any tax
3 penalty and interest related to ~~the audit assessment~~ an
4 assessment created by an audit shall be calculated from the
5 filing period during which the deficiency occurred. In any
6 such action a certificate by the department is prima facie
7 evidence of the amount due.

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9 **Section 2.** This act is effective July 1, 2017.

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(END)