

**WORKING DRAFT**

HOUSE BILL NO. \_\_\_\_\_

Sales tax-vendor licenses.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the  
2 revocation of a vendor's sales tax license due to  
3 inactivity as specified; and providing for an effective  
4 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. 39-15-106(a) is amended to read:

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10 **39-15-106. Licenses; permits.**

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12 (a) Every vendor shall obtain from the department a  
13 sales tax license to conduct business in the state. Any  
14 out-of-state vendor not otherwise subject to this article  
15 may voluntarily apply for a license from the department and

1 if licensed, shall collect and remit the state sales tax  
2 imposed by W.S. 39-15-103. The license shall be granted  
3 only upon application stating the name and address of the  
4 applicant, the character of the business in which the  
5 applicant proposes to engage, the location of the proposed  
6 business and other information as the department may  
7 require. Effective July 1, 1997, a license fee of sixty  
8 dollars (\$60.00) shall be required from each new vendor,  
9 except for any remote vendor who has no requirement to  
10 register in this state, and who is using one (1) of the  
11 technology models pursuant to W.S. 39-15-401, et seq.  
12 Failure of a vendor to timely file any return may result in  
13 forfeiture of the license granted under this section. The  
14 department shall charge sixty dollars (\$60.00) for  
15 reinstatement of any forfeited license. The department  
16 shall send any vendor who reports no gross sales for three  
17 (3) consecutive years a form to show cause why the vendor's  
18 license should not be revoked. The vendor shall complete  
19 and file the report with the department within thirty (30)  
20 days of receipt of the form. If the department finds just  
21 cause for the vendor to retain the license, no further  
22 action shall be taken. If the department finds just cause  
23 to revoke the license, the vendor shall be notified of the  
24 revocation. Any vendor whose license is revoked under this

1 subsection may appeal the decision to the state board of  
2 equalization.

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4 **Section 2.** This act is effective July 1, 2003.

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(END)

DRAFT