

HOUSE BILL NO. HB0255

Tobacco vendors-reporting.

Sponsored by: Representative(s) Hinckley and Senator(s)
Coe

A BILL

for

1 AN ACT relating to taxation and revenue; providing
2 reporting requirements for tobacco vendors as specified;
3 and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-107(a)(i) and 39-16-107(a)(i)
8 are amended to read:

9

10 **39-15-107. Compliance; collection procedures.**

11

12 (a) Returns, reports and preservation of records.

13 The following shall apply:

14

15 (i) Each vendor shall on or before the last day
16 of each month file a true return showing the preceding

1 month's gross sales and remit all taxes to the department.
2 The returns shall contain such information and be made in
3 the manner as the department by regulation prescribes. The
4 department may allow extensions for filing returns and
5 paying the taxes by regulation, but no extension may be for
6 more than ninety (90) days. If the total tax to be remitted
7 by a vendor during any month is less than one hundred fifty
8 dollars (\$150.00), a quarterly or annual return as
9 authorized by the department, and remittance in lieu of the
10 monthly return may be made on or before the last day of the
11 month following the end of the quarter or year for which
12 the tax is collected. If the accounting methods regularly
13 used by any vendor are such that reports of sales made
14 during a calendar month would impose unnecessary hardships,
15 the department after receiving a formal request filed by
16 the vendor may accept reports at intervals as would be more
17 convenient to the taxpayer. Any vendor who sells
18 cigarettes, cigars, snuff or other tobacco products as
19 provided in chapter 18 of this title shall report the
20 tobacco sales to the department in the form and manner
21 required by the department. The department shall reject
22 any report required under this paragraph of any vendor who
23 does not comply with the tobacco sales reporting
24 requirements. Every person purchasing goods or services

1 taxable by this article who does not pay the tax owed to a
2 vendor shall, on or before the last day of each month, file
3 a return showing the gross purchases made during the
4 preceding month and remit all taxes due to the department.
5 The return shall contain such information and be made in
6 the manner as the department shall prescribe by rule and
7 regulation. The department, by rule and regulation, may
8 allow an extension for filing a return and paying any tax
9 due, but no extension shall be granted for more than ninety
10 (90) days;

11

12 **39-16-107. Compliance; collection procedures.**

13

14 (a) Returns, reports and preservation of records.
15 The following shall apply:

16

17 (i) Every vendor shall collect the tax imposed
18 by this article and is liable for the entire amount of
19 taxes imposed. The taxes are due and payable on the last
20 day of the month following the month in which they were
21 collected or as required by the department and each vendor
22 shall on or before the last day of each month file a return
23 showing the total sales of tangible personal property
24 subject to the tax imposed by this article sold during the

1 preceding month and remit all taxes due to the department.
2 The returns shall contain such information required by the
3 department. Any vendor who sells cigarettes, cigars, snuff
4 or other tobacco products as provided in chapter 18 of this
5 title shall report the tobacco sales to the department in
6 the form and manner required by the department. The
7 department shall reject any report required under this
8 paragraph of any vendor who does not comply with the
9 tobacco sales reporting requirements. If the total tax to
10 be remitted by a vendor is less than one hundred fifty
11 dollars (\$150.00) a quarterly or annual return as
12 authorized by the department, and remittance in lieu of the
13 monthly return may be made on or before the last day of the
14 month following the end of the quarter or year for which
15 the tax is collected. Returns shall be signed by the vendor
16 or his agent;

17

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

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20

(END)