

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 in this
19 state shall report the tobacco sales to the department in
20 the form and manner required by the department. The
21 department may reject any report required under this
22 paragraph of any vendor who does not comply with the
23 tobacco sales reporting requirements. Every person
24 purchasing goods or services taxable by this article who

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

10

11 **39-16-107. Compliance; collection procedures.**

12

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

14 The following shall apply:

15

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

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

15

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

17

18

(END)