

ENROLLED ACT NO. 122, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

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

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

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

39-15-107. Compliance; collection procedures.

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

(i) Each vendor shall on or before the last day of each month file a true return showing the preceding month's gross sales and remit all taxes to the department. The returns shall contain such information and be made in the manner as the department by regulation prescribes. The department may allow extensions for filing returns and paying the taxes by regulation, but no extension may be for more than ninety (90) days. If the total tax to be remitted by a vendor during any month is less than one hundred fifty dollars (\$150.00), a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. If the accounting methods regularly used by any vendor are such that reports of sales made during a calendar month would impose unnecessary hardships, the department after receiving a formal request filed by the vendor may accept reports at intervals as would be more convenient to the taxpayer. Any vendor shall report whether the vendor sells cigarettes, cigars, snuff or other tobacco products in this state to the department in the

ORIGINAL HOUSE
BILL NO. 0255

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form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the tobacco sales reporting requirements. Every person purchasing goods or services taxable by this article who does not pay the tax owed to a vendor shall, on or before the last day of each month, file a return showing the gross purchases made during the preceding month and remit all taxes due to the department. The return shall contain such information and be made in the manner as the department shall prescribe by rule and regulation. The department, by rule and regulation, may allow an extension for filing a return and paying any tax due, but no extension shall be granted for more than ninety (90) days;

39-16-107. Compliance; collection procedures.

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

(i) Every vendor shall collect the tax imposed by this article and is liable for the entire amount of taxes imposed. The taxes are due and payable on the last day of the month following the month in which they were collected or as required by the department and each vendor shall on or before the last day of each month file a return showing the total sales of tangible personal property subject to the tax imposed by this article sold during the preceding month and remit all taxes due to the department. The returns shall contain such information required by the department. Any vendor shall report whether the vendor sells cigarettes, cigars, snuff or other tobacco products in this state to the department in the form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the tobacco sales reporting requirements.

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If the total tax to be remitted by a vendor is less than one hundred fifty dollars (\$150.00) a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. Returns shall be signed by the vendor or his agent;

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk