

HOUSE BILL NO. HB0112

Taxes-penalty for late payment.

Sponsored by: Representative(s) Edwards

A BILL

for

1 AN ACT relating to taxation and revenue; providing
2 penalties for a failure to file timely property tax reports
3 as specified; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-13-108(c)(ii)(C),
8 39-14-108(d)(ii), 39-14-208(d)(ii), 39-14-308(d)(ii),
9 39-14-408(d)(ii), 39-14-508(d)(ii), 39-14-608(d)(ii) and
10 39-14-708(d)(ii) are amended to read:

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12 **39-13-108. Enforcement.**

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14 (c) Offenses and penalties. The following shall
15 apply:

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17 (ii) Penalties. The following shall apply:

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(C) If any person fails to file the reports for ad valorem purposes required by chapter 14 of this title by the due date, ~~or~~ any extension thereof or if the report is filed as a result of a subsequent amended return by the taxpayer, the department ~~may~~ shall impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars (\$5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department other than those required by chapter 14 of this title, the department may impose a penalty of up to one thousand dollars (\$1,000.00). The department may waive penalties under this subparagraph for good cause. Penalties imposed under this subparagraph may be appealed to the board. Penalties imposed and collected under this paragraph shall be distributed to the county treasurer in the county from which the valuation originated and shall be deposited in the county public school fund.

39-14-108. Enforcement.

1 (d) Penalties. The following shall apply:

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3 (ii) If any person fails to file the report
4 required by W.S. 39-14-107(a)(i)(A) by the due date, ~~or any~~
5 extension thereof or if the report is filed as a result of
6 a subsequent amended return by the taxpayer, the department
7 ~~may shall~~ impose a penalty equal to a total of one percent
8 (1%) of the taxable value of the production from the well,
9 mine or mining claim but not to exceed five thousand
10 dollars (\$5,000.00) for each calendar month or portion
11 thereof that the report or information is late. If any
12 person fails to file reports and other information required
13 by rule of the department of revenue other than those
14 required by W.S. 39-14-107(a)(iv) or 39-14-107(a)(i)(A),
15 the department may impose a penalty of up to one thousand
16 dollars (\$1,000.00). The department may waive penalties
17 under this paragraph for good cause. Penalties imposed
18 under this paragraph may be appealed to the state board of
19 equalization. Penalties imposed and collected under this
20 paragraph shall be distributed to the county treasurer in
21 the county from which the valuation originated and shall be
22 deposited in the county public school fund;

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24 **39-14-208. Enforcement.**

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2 (d) Penalties. The following shall apply:

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4 (ii) If any person fails to file the ad valorem
5 report required by W.S. 39-14-207(a) (i) by the due date, ~~or~~
6 any extension thereof or if the report is filed as a result
7 of a subsequent amended return by the taxpayer, the
8 department ~~may~~ shall impose a penalty equal to a total of
9 one percent (1%) of the taxable value of the production
10 from the well or property but not to exceed five thousand
11 dollars (\$5,000.00) for each calendar month or portion
12 thereof that the report or information is late. If any
13 person fails to file reports and other information required
14 by rule of the department of revenue other than those
15 required by W.S. 39-14-207(a) (v) or 39-14-207(a) (i) the
16 department may impose a penalty of up to one thousand
17 dollars (\$1,000.00). The department may waive penalties
18 under this subsection for good cause. Penalties imposed
19 under this subsection may be appealed to the state board of
20 equalization. Penalties imposed and collected under this
21 paragraph shall be distributed to the county treasurer in
22 the county from which the valuation originated and shall be
23 deposited in the county public school fund;

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1 **39-14-308. Enforcement.**

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3 (d) Penalties. The following shall apply:

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5 (ii) If any person fails to file the report
6 required by W.S. 39-14-307(a)(i) by the due date, ~~or any~~
7 extension thereof or if the report is filed as a result of
8 a subsequent amended return by the taxpayer, the department
9 ~~may shall~~ impose a penalty equal to a total of one percent
10 (1%) of the taxable value of the production from the well,
11 mine or mining claim but not to exceed five thousand
12 dollars (\$5,000.00) for each calendar month or portion
13 thereof that the report or information is late. If any
14 person fails to file reports and other information required
15 by rule of the department of revenue other than those
16 required by W.S. 39-14-307(a)(iv) or 39-14-307(a)(i), the
17 department may impose a penalty of up to one thousand
18 dollars (\$1,000.00). The department may waive penalties
19 under this paragraph for good cause. Penalties imposed
20 under this paragraph may be appealed to the state board of
21 equalization. Penalties imposed and collected under this
22 paragraph shall be distributed to the county treasurer in
23 the county from which the valuation originated and shall be
24 deposited in the county public school fund;

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39-14-408. Enforcement.

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(d) Penalties. The following shall apply:

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(ii) If any person fails to file the report required by W.S. 39-14-407(a)(i) by the due date, ~~or~~ any extension thereof or if the report is filed as a result of

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a subsequent amended return by the taxpayer, the department

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~~may~~ shall impose a penalty equal to a total of one percent

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(1%) of the taxable value of the production from the well,

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mine or mining claim but not to exceed five thousand

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dollars (\$5,000.00) for each calendar month or portion

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thereof that the report or information is late. If any

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person fails to file reports and other information required

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by rule of the department of revenue other than those

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required by W.S. 39-14-407(a)(iv) or 39-14-407(a)(i), the

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department may impose a penalty of up to one thousand

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dollars (\$1,000.00). The department may waive penalties

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under this paragraph for good cause. Penalties imposed

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under this paragraph may be appealed to the state board of

22

equalization. Penalties imposed and collected under this

23

paragraph shall be distributed to the county treasurer in

1 the county from which the valuation originated and shall be
2 deposited in the county public school fund;

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4 **39-14-508. Enforcement.**

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6 (d) Penalties. The following shall apply:

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8 (ii) If any person fails to file the report
9 required by W.S. 39-14-507(a)(i) by the due date, ~~or~~ any
10 extension thereof or if the report is filed as a result of
11 a subsequent amended return by the taxpayer, the department
12 ~~may~~ shall impose a penalty equal to a total of one percent
13 (1%) of the taxable value of the production from the well,
14 mine or mining claim but not to exceed five thousand
15 dollars (\$5,000.00) for each calendar month or portion
16 thereof that the report or information is late. If any
17 person fails to file reports and other information required
18 by rule of the department of revenue other than those
19 required by W.S. 39-14-507(a)(iv) or 39-14-507(a)(i), the
20 department may impose a penalty of up to one thousand
21 dollars (\$1,000.00). The department may waive penalties
22 under this paragraph for good cause. Penalties imposed
23 under this paragraph may be appealed to the state board of
24 equalization. Penalties imposed and collected under this

1 paragraph shall be distributed to the county treasurer in
2 the county from which the valuation originated and shall be
3 deposited in the county public school fund;
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5 **39-14-608. Enforcement.**
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7 (d) Penalties. The following shall apply:
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9 (ii) If any person fails to file the report
10 required by W.S. 39-14-607(a)(i) by the due date, ~~or~~ any
11 extension thereof or if the report is filed as a result of
12 a subsequent amended return by the taxpayer, the department
13 ~~may~~ shall impose a penalty equal to a total of one percent
14 (1%) of the taxable value of the production from the well,
15 mine or mining claim but not to exceed five thousand
16 dollars (\$5,000.00) for each calendar month or portion
17 thereof that the report or information is late. If any
18 person fails to file reports and other information required
19 by rule of the department of revenue other than those
20 required by W.S. 39-14-607(a)(iv) or 39-14-607(a)(i), the
21 department may impose a penalty of up to one thousand
22 dollars (\$1,000.00). The department may waive penalties
23 under this paragraph for good cause. Penalties imposed
24 under this paragraph may be appealed to the state board of

1 equalization. Penalties imposed and collected under this
2 paragraph shall be distributed to the county treasurer in
3 the county from which the valuation originated and shall be
4 deposited in the county public school fund;

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6 **39-14-708. Enforcement.**

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8 (d) Penalties. The following shall apply:

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10 (ii) If any person fails to file the report
11 required by W.S. 39-14-707(a)(i) by the due date, ~~or~~ any
12 extension thereof or if the report is filed as a result of
13 a subsequent amended return by the taxpayer, the department
14 ~~may~~ shall impose a penalty equal to a total of one percent
15 (1%) of the taxable value of the production from the well,
16 mine or mining claim but not to exceed five thousand
17 dollars (\$5,000.00) for each calendar month or portion
18 thereof that the report or information is late. If any
19 person fails to file reports and other information required
20 by rule of the department of revenue other than those
21 required by W.S. 39-14-707(a)(iv) or 39-14-707(a)(i), the
22 department may impose a penalty of up to one thousand
23 dollars (\$1,000.00). The department may waive penalties
24 under this paragraph for good cause. Penalties imposed

1 under this paragraph may be appealed to the state board of
2 equalization. Penalties imposed and collected under this
3 paragraph shall be distributed to the county treasurer in
4 the county from which the valuation originated and shall be
5 deposited in the county public school fund;

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7 **Section 2.** This act is effective January 1, 2005.

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(END)