

SENATE FILE NO. _____

Motor vehicle registration fees and sales taxes.

Sponsored by: Senator(s) Jennings

A BILL

for

1 AN ACT relating to taxation; exempting motor vehicles owned
 2 by elderly residents from registration fees as specified;
 3 imposing a reduced registration fee in lieu of the exempted
 4 fees; exempting motor vehicle purchases by elderly
 5 residents from sales taxes as specified; requiring sworn
 6 statements and providing penalties for false statements;
 7 providing funding to counties in place of the exempted
 8 registration fees and taxes; providing appropriations; and
 9 providing for an effective date.

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

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13 **Section 1.** W.S. 31-3-101(b) by creating a new
 14 paragraph (xvi) and 39-15-105(a)(viii) by creating a new
 15 subparagraph (R) are amended to read:

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17 **31-3-101. Registration fees; exemptions.**

1

2 (b) The fees prescribed by subsection (a) of this
3 section are modified for owners of the following vehicles:

4

5 (xvi) From and after January 1, 2007, any
6 resident who is sixty-five (65) years of age or older is
7 exempt from the fees provided by subsection (a) of this
8 section for one (1) passenger car, pickup truck or
9 motorcycle owned and operated by the claimant. The
10 exemption may be claimed for only one (1) such motor
11 vehicle in each calendar year, but may be claimed for a
12 different motor vehicle from year to year. In lieu of the
13 fees provided under subsection (a) of this section, there
14 shall be assessed a fee of five dollars (\$5.00) upon
15 registration of the vehicle under this paragraph. Fees
16 collected pursuant to this paragraph shall be distributed
17 in the same manner as fees assessed pursuant to paragraph
18 (a)(ii) of this section. In order to receive the exemption
19 under this paragraph, the claimant shall file with the
20 county treasurer a sworn certification at the time of
21 registration indicating the claimant's right to the
22 exemption. County treasurers shall file with the department
23 of revenue notice of the exemptions granted and fees not
24 collected due to this paragraph. The notice shall be filed

1 within thirty (30) days after the end of each quarter. The
2 state treasurer out of funds appropriated for that purpose
3 shall reimburse each county treasurer for the amount of
4 fees which would have been collected but for the exemption
5 granted by this paragraph. The reimbursement shall be made
6 quarterly for the preceding quarter's losses. The county
7 treasurer shall distribute the reimbursements in the same
8 manner as fees collected under paragraph (a)(i) of this
9 section. The department, in consultation with the state
10 treasurer, shall prescribe forms and procedures necessary
11 to implement this paragraph. For purposes of this
12 paragraph:

13
14 (A) "Resident" means an individual who has
15 been a resident of Wyoming and domiciled within Wyoming for
16 a period of not less than one (1) year and who has not
17 claimed residency elsewhere for any purpose for the one (1)
18 year period immediately preceding the date of registration
19 of the vehicle under this paragraph;

20
21 (B) The ownership and operation of a motor
22 vehicle shall be determined by the owner and named insured
23 according to the liability policy for the motor vehicle in
24 effect at the time of vehicle registration and issued in

1 accordance with W.S. 31-9-405. If a bond, cash or security
2 has been posted in lieu of a liability policy as authorized
3 by W.S. 31-9-408 and 31-9-409, the claimant shall so
4 indicate in his sworn statement and shall further identify
5 the owner and operator of the motor vehicle in the
6 statement;

7
8 (C) Any applicant making any false
9 statement on the certification required by this paragraph
10 is guilty of a misdemeanor punishable by imprisonment for
11 not more than six (6) months, a fine of not more than seven
12 hundred fifty dollars (\$750.00), or both.

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14 **39-15-105. Exemptions.**

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16 (a) The following sales or leases are exempt from the
17 excise tax imposed by this article:

18
19 (viii) For the purpose of exempting sales of
20 services and tangible personal property as an economic
21 incentive, the following are exempt:

22
23 (R) The sale of one (1) motor vehicle to a
24 resident who is sixty-five (65) years of age or older at

1 the time of the sale. The exemption provided by this
2 subparagraph shall be limited to one (1) exemption during
3 the lifetime of the person claiming the exemption. In
4 order to receive the exemption under this subparagraph, the
5 claimant shall file with the county treasurer at the time
6 of registration a sworn certification indicating the
7 claimant's right to the exemption. The certification shall
8 include a statement by the claimant that he has not
9 received the exemption provided by this subparagraph for
10 any other motor vehicle during his lifetime. Any applicant
11 making any false statement in the certification required by
12 this subparagraph is guilty of a misdemeanor punishable by
13 imprisonment for not more than six (6) months, a fine of
14 not more than seven hundred fifty dollars (\$750.00), or
15 both. County treasurers shall file with the department of
16 revenue notice of the exemptions granted and total revenue
17 not collected under this subparagraph. The notice shall be
18 filed with the remittance of taxes collected under W.S.
19 39-15-107(b). The department of revenue shall calculate
20 the amount of revenue which would have been distributed to
21 each county but for the exemption granted under this
22 subparagraph. The state treasurer out of funds appropriated
23 for that purpose shall reimburse each county treasurer for
24 the amount calculated. The reimbursement shall be made at

1 the time of making distributions under W.S.
2 39-15-111(b)(iii). The department, in consultation with
3 the state treasurer, shall prescribe forms and procedures
4 necessary to implement this subparagraph. For purposes of
5 this paragraph:

6
7 (I) "Motor vehicle" means a passenger
8 car or motorcycle as defined by W.S. 31-1-101(a)(xv) or a
9 pickup truck;

10
11 (II) "Resident" means an individual
12 who has been a resident of Wyoming and domiciled within
13 Wyoming for a period of not less than one (1) year and who
14 has not claimed residency elsewhere for any purpose for the
15 one (1) year period immediately preceding the date of the
16 sale of the motor vehicle exempted under this subparagraph.

17
18 **Section 2.**

19
20 (a) There is appropriated from the general fund to
21 the office of the state treasurer twenty million dollars
22 (\$20,000,000.00) for the fiscal biennium commencing July 1,
23 2006 for reimbursements to counties as provided by W.S.
24 31-3-101(b)(xvi).

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2 (b) There is appropriated from the general fund to
3 the office of the state treasurer eighteen million dollars
4 (\$18,000,000.00) for the fiscal biennium commencing July 1,
5 2006 for reimbursements to counties as provided by W.S.
6 39-15-105(a)(viii)(R).

7

8 **Section 3.** This act is effective July 1, 2006.

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(END)