

HOUSE BILL NO. HB0146

Vehicle sales and use tax.

Sponsored by: Representative(s) Esquibel, K., Goggles,
Krone, Madden, McKim, McOmie, Nicholas, B.,
Petersen, Vranish and Zwonitzer, Dv. and
Senator(s) Barnard, Cooper and Johnson

A BILL

for

1 AN ACT relating to vehicle sales and use tax; amending the
2 time for payment of sales and use tax for certain sales of
3 vehicles; conforming interest and fee provisions; and
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-108(b)(ii) is amended to read:

9

10 **39-15-108. Enforcement.**

11

12 (b) Interest. The following shall apply:

13

14 (ii) If the sales or use tax on a vehicle,
15 including local option sales or use tax, under W.S.

1 39-15-101 through 39-15-211 or 39-16-101 through 39-16-211,
2 is not paid within ~~fifty (50)~~ sixty-five (65) days after
3 the date of the sale, or in the case of a motor vehicle
4 brought into this state, ~~fifty (50)~~ sixty-five (65) days
5 after the vehicle is brought into the state if the owner
6 submits to the county treasurer an affidavit and any other
7 satisfactory proof as necessary to verify the date the
8 vehicle was brought into the state:

9

10 (A) Interest shall accrue at the rate of
11 one percent (1%) per month or fractional portion thereof
12 from the ~~fiftieth~~ sixty-fifth day after the date of sale
13 until the date of payment of all sales tax interest and
14 civil fees due. County treasurers shall collect interest
15 due under this subsection which shall be forwarded to the
16 department and credited to the state general fund;

17

18 (B) A civil fee of twenty-five dollars
19 (\$25.00) from the ~~fiftieth~~ sixty-fifth day through the
20 ~~sixtieth~~ seventy-fifth day after the date of sale shall
21 also be assessed by the county treasurer under this
22 paragraph. If all sales tax, interest and civil fees due
23 are not paid by the ~~sixtieth~~ seventy-fifth day, the civil
24 fee shall be the twenty-five dollar (\$25.00) amount or ten

1 percent (10%) of the amount of tax due, whichever is
2 greater, and shall be assessed by the county treasurer.
3 Civil fees collected under this subparagraph shall be
4 credited to the general fund of the county which makes the
5 collection;

6

7 (C) The tax is delinquent if the taxpayer
8 or his agent knew or reasonably should have known that the
9 tax liability was not paid within the ~~fifty (50)~~ sixty-five
10 (65) day period.

11

12 **Section 2.** This act is effective January 1, 2012.

13

14

(END)