

S.F. No. 0020**Sales and use tax remedy revisions.**

Sponsored By: Senator(s) Peterson

AN ACT relating to sales and use tax; providing that sales and use tax erroneously collected from a taxpayer shall not be refunded or credited to the vendor except as specified; repealing a conflicting provision; and providing for an effective date.

1/7/2016 Bill Number Assigned
 2/5/2016 S Received for Introduction
 2/8/2016 S Introduced and Referred to S03 - Revenue 30-0-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Barnard, Bebout, Boner, Burns, Case, Christensen, Coe, Cooper, Craft, Dockstader, Driskill, Emerich, Esquibel, F., Geis, Hastert, Hicks, Johnson, Kinskey, Landen, Meier, Nicholas, P., Pappas, Perkins, Peterson, Ross, Rothfuss, Scott, Von Flatern, Wasserburger

Ayes 30 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/9/2016 S03 - Revenue:Recommend Do Pass 3-2-0-0-0

ROLL CALL

Ayes: Senator(s) Driskill, Landen, Peterson

Nays: Senator(s) Case, Kinskey

Ayes 3 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

2/9/2016 S Placed on General File
 2/10/2016 S COW:Passed

SF0020S2001/ADOPTED

Page 1-line 9 After "39-15-107(a)(ix)" insert "and (b)(vii)".

Page 2-after line 10 Insert:

"(b) Payment. The following shall apply:

(vii) If any vendor collects a tax in excess of that imposed by this article it shall be remitted to the department after making reasonable attempts to identify and refund the excess tax to the taxpayer that originally paid the tax;". CASE

2/11/2016 S 2nd Reading:Passed

SF0020S3001/FAILED

Page 1-line 1 Delete "providing that sales" insert "providing for notification to the department of revenue of erroneous collection of sales and uses tax; providing for an investigation of erroneous collection; providing for reimbursement to taxpayers of erroneously collected taxes; providing that vendors shall not be refunded or credited for erroneously collected taxes when the taxpayer cannot be identified;".

Page 1-lines 2 through 3 Delete.

Page 2-line 21 Delete "the vendor may seek a" insert "the vendor shall notify the department of the

circumstances that led to the erroneous collection and request a refund of the erroneous collection to the taxpayer. The department shall investigate the circumstances of the erroneous collection and make reasonable efforts to reimburse the overpayment to the taxpayer."

Page 2-lines 22 through 23 Delete.

Page 3-lines 1 Delete.

Page 3-line 12 After "jurisdiction" insert ". The department shall adopt rules necessary to implement this paragraph".

Page 3-line 21 Delete "the vendor may seek a" insert "the vendor shall notify the department of the circumstances that led to the erroneous collection and request a refund of the erroneous collection to the taxpayer. The department shall investigate the circumstances of the erroneous collection and make reasonable efforts to reimburse the overpayment to the taxpayer."

Page 3-lines 22 through 23 Delete.

Page 4-line 1 Delete.

Page 4-line 10 After "jurisdiction" insert ". The department shall adopt rules necessary to implement this paragraph".

Page 5-line 9 Delete "the vendor may seek a refund or credit against" insert "the vendor shall notify the department of the circumstances that led to the erroneous collection and request a refund of the erroneous collection to the taxpayer. The department shall investigate the circumstances of the erroneous collection and make reasonable efforts to reimburse the overpayment to the taxpayer."

Page 5-lines 10 through 11 Delete.

Page 5-line 12 Delete line through "vendor".

Page 5-line 23 After "Wyoming." insert "The department shall adopt rules necessary to implement this paragraph".

Page 6-line 9 After "department," insert "the vendor shall notify the department of the circumstances that led to the erroneous collection and request a refund of the erroneous collection to the taxpayer. The department shall investigate the circumstances of the erroneous collection and make reasonable efforts to reimburse the overpayment to the taxpayer."

Page 6-lines 10 through 12 Delete.

Page 6-line 13 Delete the through "vendor".

Page 6-line 18 After "Wyoming" insert ". The department shall adopt rules necessary to implement this paragraph". MEIER.

SF0020S3002/FAILED

Page 2-line 20 After "collects" insert "ten dollars (\$10.00) or more in".

Page 3-line 20 After "collects" insert "ten dollars (\$10.00) or more in".
Page 5-line 7 After "collects" insert "ten dollars (\$10.00) or more in".
Page 6-line 8 After "collects" insert "ten dollars (\$10.00) or more in". DRISKILL

2/12/2016 S 3rd Reading:Passed 24-6-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Barnard, Boner, Burns, Case, Christensen, Coe, Cooper, Craft, Dockstader, Emerich, Esquibel, F., Hastert, Hicks, Landen, Nicholas, P., Pappas, Perkins, Peterson, Ross, Rothfuss, Scott, Von Flatern, Wasserburger

Nays: Senator(s) Bebout, Driskill, Geis, Johnson, Kinskey, Meier

Ayes 24 **Nays** 6 **Excused** 0 **Absent** 0 **Conflicts** 0

2/16/2016 H Received for Introduction
2/17/2016 H Introduced and Referred to H03 - Revenue
2/24/2016 H03 - Revenue:Recommend Do Pass 9-0-0-0-0

ROLL CALL

Ayes: Representative(s) Blackburn, Dayton, Edwards, Jennings, Kinner, Loucks, Madden, Reeder, Wilson

Ayes 9 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/24/2016 H Placed on General File
2/25/2016 H COW:Passed
2/26/2016 H 2nd Reading:Passed
2/29/2016 H 3rd Reading:Passed 58-0-2-0-0

ROLL CALL

Ayes: Representative(s) Baker, Baldwin, Barlow, Berger, Blackburn, Blake, Brown, Burkhardt, Byrd, Campbell, Cannady, Clem, Connolly, Dayton, Edmonds, Edwards, Eklund, Esquibel, K., Freeman, Greear, Halverson, Harshman, Harvey, Hunt, Jaggi, Jennings, Kasperik, Kinner, Kirkbride, Kroeker, Krone, Larsen, Laursen, Lindholm, Lockhart, Loucks, Madden, McKim, Miller, Moniz, Nicholas, B., Northrup, Paxton, Pelkey, Petroff, Piiparinen, Pownall, Reeder, Schwartz, Sommers, Steinmetz, Stubson, Throne, Walters, Wilson, Winters, Zwonitzer, Dn., Zwonitzer, Dv.

Excused: Representative(s) Allen, Gay

Ayes 58 **Nays** 0 **Excused** 2 **Absent** 0 **Conflicts** 0

2/29/2016 Assigned Number SEA No. 0023
2/29/2016 S President Signed SEA No. 0023
2/29/2016 H Speaker Signed SEA No. 0023
3/4/2016 Governor Signed SEA No. 0023
3/7/2016 Assigned Chapter Number

Chapter No. 33 Session Laws of Wyoming 2016