

HOUSE BILL NO. HB0153

Sales tax on automobiles.

Sponsored by: Representative(s) Esquibel, K., Blackburn and Madden and Senator(s) Meier and Peterson

A BILL

for

1 AN ACT relating to sales and use tax; amending the basis of
2 sales and use tax for specified vehicles; and providing for
3 an effective date.

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

6

7 **Section 1.** W.S. 39-15-103(b)(ii) and 39-16-103(b)(ii)
8 are amended to read:

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10 **39-15-103. Imposition.**

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12 (b) Basis of tax. The following shall apply:

13

14 (ii) For purposes of W.S. 39-15-107(b)(i), the
15 sales price of motor vehicles, house trailers, trailer

1 coaches, trailers or semitrailers shall be declared by the
2 purchaser upon a copy of the original invoice from the
3 vendor. ~~or upon an affidavit furnished by the department if~~
4 ~~not purchased from a vendor and the tax collected shall be~~
5 ~~based upon the declaration or invoice~~ For sales other than
6 by a vendor or dealership, the basis of the tax is the
7 greater of the amount declared on a bill of sale or the
8 average retail price for the vehicle listed in the most
9 current edition of a publication which is generally
10 accepted by the automobile industry as providing an
11 accurate valuation of vehicles. If the published retail
12 price exceeds the amount shown on the bill of sale, the
13 taxpayer may attempt to establish, to the satisfaction of
14 the county treasurer, that the price declared on the bill
15 of sale is a true and correct indication of the fair market
16 value of the vehicle at the time of sale. If the county
17 treasurer determines that the price declared on the bill of
18 sale is not a correct indication of the fair market value
19 of the vehicle at the time of sale, the sales price shall
20 be deemed to be the published retail price of the vehicle;

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22 **39-16-103. Imposition.**

23

1 (b) Basis of tax. The following shall apply:

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3 (ii) For purposes of W.S. 39-16-107(b)(ii), the
4 sales price of motor vehicles, house trailers, trailer
5 coaches, trailers or semitrailers as defined by W.S.
6 31-1-101 shall be declared by the purchaser upon a copy of
7 the original invoice from the vendor. ~~or upon an affidavit~~
8 ~~furnished by the department if not purchased from a vendor~~
9 ~~and the tax collected shall be based upon the declaration~~
10 ~~or invoice~~ For sales other than by a vendor or dealership,
11 the basis of the tax is the greater of the amount declared
12 on a bill of sale or the average retail price for the
13 vehicle listed in the most current edition of a publication
14 which is generally accepted by the automobile industry as
15 providing an accurate valuation of vehicles. If the
16 published retail price exceeds the amount shown on the bill
17 of sale, the taxpayer may attempt to establish, to the
18 satisfaction of the county treasurer, that the price
19 declared on the bill of sale is a true and correct
20 indication of the fair market value of the vehicle at the
21 time of sale. If the county treasurer determines that the
22 price declared on the bill of sale is not a correct
23 indication of the fair market value of the vehicle at the

1 time of sale, the sales price shall be deemed to be the
2 published retail price of the vehicle;

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4 **Section 2.** This act is effective July 1, 2016.

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(END)