



SF0043

Sales and use tax-definitions update.

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to taxation and revenue; creating and amending sales and use tax definitions as specified; and providing for an effective date.

1/17/2020 Bill Number Assigned
2/10/2020 S Received for Introduction
2/11/2020 S Introduced and Referred to S03 - Revenue 29-0-1-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Anselmi-Dalton, Baldwin, Bebout, Biteman, Boner, Bouchard, Case, Coe, Dockstader, Driskill, Ellis, Gierau, Hicks, Hutchings, James, Kinskey, Kost, Landen, Moniz, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Steinmetz, Von Flatern, Wasserburger

Excused: Senator Agar

Ayes 29 **Nays** 0 **Excused** 1 **Absent** 0 **Conflicts** 0

2/13/2020 S03 - Revenue:Recommend Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Baldwin, Biteman, Case, Driskill, Ellis

Ayes 5 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/13/2020 S Placed on General File
2/17/2020 S COW:Passed
2/18/2020 S 2nd Reading:Passed
2/19/2020 S 3rd Reading:Passed 30-0-0-0-0

ROLL CALL

Ayes: Senator(s) Agar, Anderson, Anselmi-Dalton, Baldwin, Bebout, Biteman, Boner, Bouchard, Case, Coe, Dockstader, Driskill, Ellis, Gierau, Hicks, Hutchings, James, Kinskey, Kost, Landen, Moniz, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Steinmetz, Von Flatern, Wasserburger

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

2/19/2020 H Received for Introduction
2/28/2020 H Introduced and Referred to H03 - Revenue
3/2/2020 H03 - Revenue:Recommend Amend and Do Pass 6-2-1-0-0

ROLL CALL

Ayes: Representative(s) Connolly, Dayton, Roscoe, Sweeney, Western, Zwonitzer

Nays: Representative(s) Hallinan, Laursen

Excused: Representative Blackburn

Ayes 6 **Nays** 2 **Excused** 1 **Absent** 0 **Conflicts** 0

3/2/2020 H Placed on General File

SF0043HS001/FAILED

Page 1-line 2 After "specified;" insert "removing the requirement for a person to be in the business of selling to be a "vendor";".

Page 1-line 7 After "39-15-101(a)(vii)(intro)" insert "and (xv)".

Page 1-line 8 After "39-16-101(a)(iii)(intro)" insert "and (x)".

Page 2-after line 4 Insert:

"(xv) "Vendor" means any person engaged in ~~the business of~~ selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii), a remote seller to the extent provided by W.S. 39-15-501 and a marketplace facilitator to the extent provided by W.S. 39-15-502;".

Page 2-after line 15 Insert:

"(x) "Vendor" means any person engaged in ~~the business of~~ selling at retail or wholesale tangible personal property, having or maintaining within this state, directly or by any subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agents operating or soliciting sales or advertising within this state under the authority of the vendor or its subsidiary, regardless of whether the place of business or agent is located in the state permanently or temporarily or whether the vendor or subsidiary is qualified to do business within this state. Agents acting under the authority of the vendor include but are not limited to truckers, peddlers, canvassers, salespersons, representatives, employees, supervisors, distributors, delivery persons or any other persons performing services in this state. "Vendor" also includes every person who engages in regular or systematic solicitation by three (3) or more separate transmittances of an advertisement or advertisements in any twelve (12) month period in a consumer market in this state by the distribution of catalogs, periodicals, advertising flyers, or other advertising, or by means of print, radio, television or other electronic media, by mail, telegraph, telephone, computer data base, cable, optic, microwave, satellite or other communication system for the purpose of effecting retail sales of tangible personal property;". ZWONITZER, CHAIRMAN

3/3/2020 H COW:Passed

SF0043H2002/FAILED

Page 1-line 7 After "39-15-101(a)(vii)(intro)" insert "and (xv)".

Page 2-after line 4 Insert:

"(xv) "Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii), a remote seller to the extent provided by W.S. 39-15-501 and a marketplace facilitator to the extent provided by W.S. 39-15-502. For purposes of this paragraph "engaged in the business of selling at retail or wholesale tangible personal property, admissions or services" means the seller's gross revenue from the sale of tangible personal property, admissions or services in this state exceeds one hundred thousand dollars (\$100,000.00) in a year or the seller sold tangible personal property, admissions or services in this state in two hundred (200) or more separate transactions in a year;". ZWONITZER

3/4/2020 H 2nd Reading:Passed

SF0043H3001/ADOPTED

Page 1-line 7 After "39-15-101(a)(vii)(intro)" insert "and (xv)".

"(xv) "Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii), a remote seller to the extent provided by W.S. 39-15-501 and a marketplace facilitator to the extent provided by W.S. 39-15-502. For purposes of this paragraph "engaged in the business of selling at retail or wholesale tangible personal property, admissions or services" means the seller's gross revenue from the sale of tangible personal property, admissions or services in this state exceeds five thousand dollars (\$5,000.00) in the previous year. For a seller not meeting the sales levels provided in this paragraph in the previous year, the calculation of gross revenue shall be based on anticipated sales as determined pursuant to department rule;". NEWSOME

3/5/2020 H 3rd Reading:Passed 39-20-1-0-0

ROLL CALL

Ayes: Representative(s) Blackburn, Blake, Brown, Burlingame, Clausen, Clem, Clifford, Connolly, Dayton-Selman, Eklund, Eyre, Freeman, Furphy, Haley, Harshman, Henderson, Hunt, Kinner, Kirkbride, Larsen Lloyd, Lindholm, Loucks, Macguire, Newsome, Obermueller, Olsen, Paxton, Pelkey, Roscoe, Salazar, Schwartz, Simpson, Stith, Sweeney, Washut, Western, Wilson, Yin, Zwonitzer

Nays: Representative(s) Barlow, Burkhardt, Crank, Duncan, Edwards, Flitner, Gray, Greear, Hallinan, Jennings, Laursen Dan, Miller, Northrup, Piiparinen, Pownall, Sommers, Styvar, Tass, Walters, Winter

Excused: Representative Nicholas

Ayes 39 **Nays** 20 **Excused** 1 **Absent** 0 **Conflicts** 0

3/9/2020 S Received for Concurrence

3/9/2020 S Concur:Failed 9-21-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Anselmi-Dalton, Baldwin, Boner, Case, Perkins, Rothfuss, Scott, Wasserburger

Nays: Senator(s) Agar, Bebout, Biteman, Bouchard, Coe, Dockstader, Driskill, Ellis, Gierau, Hicks, Hutchings, James, Kinskey, Kost, Landen, Moniz, Nethercott, Pappas, Schuler, Steinmetz, Von Flatern

Ayes 9 **Nays** 21 **Excused** 0 **Absent** 0 **Conflicts** 0

3/9/2020 S Appointed JCC01 Members

Senator(s) Kinskey, Agar, Schuler

3/10/2020 H Appointed JCC01 Members

Representative(s) Lindholm, Barlow, Obermueller

3/11/2020 S Adopted SF0043JC001: 28-1-1-0-0

SF0043JC001/SADOPTEDHADOPTED (TO ENGROSSED COPY)

Adopt the following House amendments:

SF0043H2001/A

Delete the following House amendments:

SF0043H3001/A

KINSKEY, SCHULER, LINDHOLM, BARLOW, OBERMUELLER

ROLL CALL

Ayes: Senator(s) Anderson, Anselmi-Dalton, Baldwin, Bebout, Biteman, Boner, Bouchard, Case, Coe, Dockstader, Driskill, Ellis, Gierau, Hicks, James, Kinskey, Kost, Landen, Moniz, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Steinmetz, Von Flatern, Wasserburger

Nays: Senator Hutchings

Excused: Senator Agar

Ayes 28 Nays 1 Excused 1 Absent 0 Conflicts 0

3/12/2020 H Adopted SF0043JC001: 42-16-2-0-0

SF0043JC001/SADOPTEDHADOPTED (TO ENGROSSED COPY)

Adopt the following House amendments:

SF0043H2001/A

Delete the following House amendments:

SF0043H3001/A

KINSKEY, SCHULER, LINDHOLM, BARLOW, OBERMUELLER

ROLL CALL

Ayes: Representative(s) Barlow, Blackburn, Blake, Brown, Burkhart, Burlingame, Clausen, Clem, Clifford, Dayton-Selman, Eklund, Eyre, Furphy, Greear, Haley, Hallinan, Harshman, Henderson, Hunt, Kinner, Kirkbride, Larsen Lloyd, Laursen Dan, Lindholm, Loucks, Macguire, Miller, Newsome, Nicholas, Northrup, Obermueller, Paxton, Pownall, Roscoe, Schwartz, Simpson, Sommers, Stith, Tass, Western, Wilson, Yin

Nays: Representative(s) Connolly, Duncan, Edwards, Flitner, Gray, Jennings, Olsen, Pelkey, Piiparinen, Salazar, Styvar, Sweeney, Walters, Washut, Winter, Zwonitzer

Excused: Representative(s) Crank, Freeman

Ayes 42 Nays 16 Excused 2 Absent 0 Conflicts 0

3/12/2020 Assigned Number SEA No. 0063
3/12/2020 S President Signed SEA No. 0063
3/12/2020 H Speaker Signed SEA No. 0063
3/17/2020 Governor Signed SEA No. 0063
3/17/2020 Assigned Chapter Number 118

Chapter No. 118 Session Laws of Wyoming 2020