

Miller

Witherman 2-23-74

94LSO-2319

# SENATE FILE

2263

TI SF0063

AN ACT to create W.S. 31-18-408 relating to motor vehicles; requiring certain operators of motor vehicles to provide information for the collection of use tax as specified; imposing a penalty; and providing for an effective date.

SENATE FILE 2263

*Carl Miller* *Lytle S. Gann*

Introduced by:

## SENATE ACTION ON SENATE FILE

☐ Introduced  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
☐ Read First Time and Ref. to  
Committee No. \_\_\_  
☐ Failed Introduction  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
☐ Returned from Committee No. \_\_\_  
with Recommendation:  
☐ Do Pass; ☐ Amend & Do  
Pass; ☐ Do Not Pass;  
☐ W/O Recomm; ☐ Re-Refer to  
Committee No. \_\_\_  
☐ Re-referred to Committee No. \_\_\_  
☐ Returned from Committee No. \_\_\_  
with Recommendation:  
☐ Do Pass; ☐ Amend & Do  
Pass; ☐ Do Not Pass;  
☐ W/O Recomm; ☐ Re-Refer to  
Committee No. \_\_\_  
☐ Considered in Comm. of Whole  
☐ Amended  
☐ Recommended Do Pass  
☐ Failed Comm. of Whole  
☐ Indefinitely Postponed  
☐ Other: \_\_\_  
☐ Read Second Time  
☐ Amended  
☐ Do Pass  
☐ Do Not Pass  
☐ Accelerated to 3rd Rdg.  
☐ Read Third Time  
☐ Amended  
☐ Passed ☐ Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
☐ Held for Reconsideration  
☐ Motion to Reconsider  
☐ Passed ☐ Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
☐ Third Reading Vote  
(On Reconsideration)  
☐ Passed ☐ Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
☐ Sent to House (No Amendments)  
☐ Sent to LSO for Engrossing  
☐ ENGROSSED  
☐ Sent to House

## HOUSE ACTION ON SENATE FILE

☐ Received. Read First Time.  
Referred to Committee No. \_\_\_  
☐ Returned from Committee No. \_\_\_  
with Recommendation:  
☐ Do Pass; ☐ Amend & Do  
Pass; ☐ Do Not Pass;  
☐ W/O Recomm; ☐ Re-Refer to  
Committee No. \_\_\_  
☐ Re-referred to Committee No. \_\_\_  
☐ Returned from Committee No. \_\_\_  
with Recommendation:  
☐ Do Pass; ☐ Amend & Do  
Pass; ☐ Do Not Pass;  
☐ W/O Recomm; ☐ Re-Refer to  
Committee No. \_\_\_  
☐ Considered in Comm. of Whole  
☐ Amended  
☐ Recommended Do Pass  
☐ Failed Comm. of Whole  
☐ Indefinitely Postponed  
☐ Other: \_\_\_  
☐ Read Second Time  
☐ Amended  
☐ Do Pass  
☐ Do Not Pass  
☐ Accelerated to 3rd Rdg.  
☐ Read Third Time  
☐ Amended  
☐ Passed ☐ Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
☐ Held for Reconsideration  
☐ Motion to Reconsider  
☐ Passed ☐ Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
☐ Third Reading Vote  
(On Reconsideration)  
☐ Passed ☐ Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
☐ Sent to Senate  
  
☐ Sent for Enrolling  
SEA No. \_\_\_  
☐ Signed by President  
☐ Signed by Speaker  
☐ Approved by Governor  
Chapter No. \_\_\_

## NOTES: ADDITIONAL HOUSE / SENATE ACTION

3/7 Withdrawn on Request  
of Sponsor

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House of Intro  
To Com. No. \_\_\_\_\_  
Stand Report Do Amd Not \_\_\_\_\_  
Com Whole Do Amd Not \_\_\_\_\_  
2nd Reading Amd \_\_\_\_\_  
3rd Reading Amd Pass Fail \_\_\_\_\_

Second House  
To Com No. \_\_\_\_\_  
Stand Report Do Amd Not \_\_\_\_\_  
Com Whole Do Amd Not \_\_\_\_\_  
2nd Reading Amd \_\_\_\_\_  
3rd Reading Amd Pass Fail \_\_\_\_\_

1994

STATE OF WYOMING

94LSO-0319.01

SENATE FILE NO. 0063

Sales and use tax enforcement.

Sponsored by: Senator(s) MILLER and Representative(s) GAMS

A BILL

for

1 AN ACT to create W.S. 31-18-408 relating to motor vehi-  
2 cles; requiring certain operators of motor vehicles to  
3 provide information for the collection of use tax as spec-  
4 ified; imposing a penalty; and providing for an effective  
5 date.

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

7 Section 1. W.S. 31-18-408 is created to read:

8 31-18-408. Provision of use tax information; penalty.

9 (a) Any person engaged in the business of selling at  
10 retail tangible personal property outside of this state,  
11 and operating any motor vehicle in this state delivering

1 to the purchaser or the purchaser's agent in this state  
2 any goods sold by the vendor shall, upon entering this  
3 state, provide necessary information to the department of  
4 revenue for the purposes of the collection of any sales or  
5 use tax which may be due under the provisions of W.S.  
6 39-6-401 through 39-6-418 and 39-6-501 through 39-6-518.  
7 The department shall provide forms furnished by the  
8 department of revenue for the operator to provide the nec-  
9 essary information for the department of revenue to col-  
10 lect any use tax due. The state board of equalization  
11 shall promulgate necessary rules and regulations to imple-  
12 ment this provision pursuant to W.S. 39-1-304.

13 (b) Any person knowingly violating the provisions of  
14 this section or any rules promulgated under it shall, in  
15 addition to any penalty imposed under W.S. 31-18-701  
16 through 31-18-707, be liable for a civil penalty of not  
17 less than one hundred dollars (\$100.00) and not to exceed  
18 an amount equal to three (3) times the amount of the sales  
19 or use tax due under the provisions of W.S. 39-6-401  
20 through 39-6-418 and 39-6-501 through 39-6-518.

21 Section 2. This act is effective July 1, 1994.

22 (END)

Sales and use tax enforcement.

94LSO-0319.L1

FISCAL NOTE

Fiscal impact is undeterminable due to insufficient time to complete the fiscal note process.