

Barton

99 LSO-0284

3

SENATE FILE

0078

SENATE FILE 0078

Title:

SF0078

Motor vehicles - sales tax.

AN ACT relating to sales and use tax; providing for payment of sales and use taxes on motor vehicles to the county treasurer of the county in which the purchaser is a resident; providing that the tax rate for motor vehicles be determined by the purchaser's county of residence; and providing for an effective date.

Bill Barton

Introduced by:

SENATE ACTION ON SENATE FILE

1/14 ☒ Introduced
Aye ___ No ___ Ex ___ Ab ___
☒ Read First Time and Ref. to
Committee No. 3
☐ Failed Introduction
Aye ___ No ___ Ex ___ Ab ___
2/18 Returned from Committee No. 3
with Recommendation: Died in Committee
☐ 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. ___

SENATE FILE NO. SF0078

Motor vehicles-sales tax.

Sponsored by: Senator(s) Barton and Schiffer and
Representative(s) Hessenthaler, Johnson, W.
and Tomassi

A BILL

for

1 AN ACT relating to sales and use tax; providing for payment
2 of sales and use taxes on motor vehicles to the county
3 treasurer of the county in which the purchaser is a
4 resident; providing that the tax rate for motor vehicles be
5 determined by the purchaser's county of residence; and
6 providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-15-104 by creating a new subsection
11 (f), 39-15-107(b)(i), 39-15-108(b)(ii)(intro) and (d)(ii),
12 39-15-204 by creating a new subsection (b), 39-16-104 by
13 creating a new subsection (e) and 39-16-107(b)(ii) are
14 amended to read:

15

16 **39-15-104. Taxation rate.**

17

1 (f) The tax imposed by this article upon the sale of
2 motor vehicles, house trailers, trailer coaches, trailers or
3 semitrailers shall be the rate in effect in the county where
4 the purchaser is required to pay the tax.

5
6 **39-15-107. Compliance; collection procedures.**

7
8 (b) Payment. The following shall apply:

9
10 (i) Except as provided by paragraph (viii) of
11 this subsection, no vendor shall collect taxes imposed by
12 this article upon the sale of motor vehicles, house
13 trailers, trailer coaches, trailers or semitrailers. The
14 taxes imposed shall be collected by the county treasurer of
15 the county in which the purchaser of the vehicle resides or,
16 in the case of a commercial vehicle, the county treasurer in
17 the county in which the vehicle is principally located prior
18 to the first registration in Wyoming and not upon subsequent
19 registration by the same applicant;

20
21 **39-15-108. Enforcement.**

22
23 (b) Interest. The following shall apply:

1 (ii) If the sales or use tax on a vehicle,
2 including local option sales or use tax, under W.S.
3 39-15-101 through 39-15-211 or 39-16-101 through 39-16-211,
4 is not paid within forty-five (45) days after the date of
5 the sale, or in the case of a motor vehicle brought into
6 this state, forty-five (45) days after the vehicle is
7 brought into the state if the owner submits to the county
8 treasurer of the county in which the purchaser of the
9 vehicle resides or, in the case of a commercial vehicle, the
10 county treasurer in the county in which the vehicle is
11 principally located an affidavit and any other satisfactory
12 proof as necessary to verify the date the vehicle was
13 brought into the state:

14

15 (d) Liens. The following shall apply:

16

17 (ii) Except as provided by W.S.
18 39-15-107(b)(viii), no vendor shall collect taxes imposed by
19 this article upon the sale of motor vehicles, house
20 trailers, trailer coaches, trailers or semitrailers. The
21 taxes imposed shall be collected by the county treasurer of
22 the county in which the purchaser of the vehicle resides or,
23 in the case of a commercial vehicle, the county treasurer in
24 the county in which the vehicle is principally located prior
25 to the first registration in Wyoming and not upon subsequent

1 registration by the same applicant. Upon a failure to pay
2 the tax due upon any vehicle as provided by paragraph
3 (b)(ii) of this section, the county treasurer shall notify
4 the county clerk and the county clerk shall notify the
5 department. The department may file a lien against the
6 vehicle as provided by paragraph (i) of this subsection and
7 shall note the lien on the title of the vehicle. After
8 review by and approval of the board of county commissioners,
9 the county may also collect the tax due and any interest,
10 penalties or costs of collection through the use of a
11 collection agency or by the filing of a civil action.

12

13 **39-15-204. Taxation rate.**

14

15 (b) The tax imposed by this article upon the sale of
16 motor vehicles, house trailers, trailer coaches, trailers or
17 semitrailers shall be the rate in effect in the county where
18 the purchaser is required to pay the tax.

19

20 **39-16-104. Taxation rate.**

21

22 (e) The tax imposed by this article upon the sale of
23 motor vehicles, house trailers, trailer coaches, trailers or
24 semitrailers shall be the rate in effect in the county where
25 the purchaser is required to pay the tax.

1
2 **39-16-107. Compliance; collection procedures.**

3
4 (b) Payment. The following shall apply:

5
6 (ii) Except as provided by paragraph (iv) of this
7 subsection, no vendor shall collect the taxes imposed by
8 this article upon the sale of motor vehicles, house
9 trailers, trailer coaches, trailers or semitrailers as
10 defined by W.S. 31-1-101. The taxes imposed shall be
11 collected by the county treasurer of the county in which the
12 purchaser of the vehicle resides or, in the case of a
13 commercial vehicle, the county treasurer in the county in
14 which the vehicle is principally located prior to the first
15 registration in Wyoming and not upon subsequent registration
16 by the same owner. The tax shall not be collected if
17 previously registered by the same nonresident owner in
18 another state. The county treasurer may also collect the
19 tax due and any interest, penalties or costs of collection
20 through the use of a collection agency or by the filing of a
21 civil action;

22
23 **Section 2.** This act is effective July 1, 1999.

24
25 (END)

Motor vehicles-sales tax.

99LSO-0284.L2

FISCAL NOTE

No known fiscal impact.

Prepared by: Richard Reynders

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