

H.B. No. 86 Introduced by *EA#*
Keith E. Newman
Franklin S. Sheldon *SA*
David Foote, Sr.
F. L. Halston
Charles G. Irwin

A BILL
FOR

AN ACT to amend and re-enact Section
32-2504, Wyoming Compiled Statutes,
1945, relating to collection of
sales tax on motor vehicles by county
treasurers.

January 18, 1951
Introduced
Read first time
Referred to Com. No. 2
Delivered to Printing Com.

January 23, 1951
Delivered to Com. No. 2

January 25, 1951
Returned from Com. No. 2
Recommended do pass
Placed on general file

January 25, 1951
Considered in committee of the whole
Recommended do pass
Report of Com. of Whole adopted
Placed on second reading

January 26, 1951
Read Second Time
Amended as follows

Page 4, line 10. Strike period,
insert comma and add; "provided that
automobile dealers shall not be
required to pay sales tax at the
time of the transfer of a license
from the original vehicle registered
in the name of the business to another
vehicle during the period covered by the
original registration."

Ordered engrossed for third reading
Delivered to Com. No. 18

JAN 26 1951

Returned from Com. No. 18

PLACED ON THIRD READING

JAN 27 1951

READ THIRD TIME

AYES 33 *NOES 15* *Excused 2* *Absent 1*

Sent to Senate

Received from House JAN 29 1951
Read first time JAN 29 1951
Referred to Com. No. 2
Delivered to Com. No. 2 JAN 29 1951

FEB 3 1951

Returned from Committee No. 3

Amend as follows

Strike House amendment
Page 4, line 10 and insert
the following:
Page 4, line 10, strike
period, insert a comma and
add "Provided that motor vehicle
dealers shall not be
required to pay sales tax on
motor vehicles registered
in the name of the business"

Recommended do pass as amended

Placed on general file

FEB 7 1951

Considered in Committee of the Whole

Standing Committee *Amend*

adopted

Amend as follows

Line 20, Page 4, add the
following sentence:
"The County Treasurer
required to collect
sales tax upon the sale
or purchase of motor
vehicles shall be re-
imbursed monthly an
amount equal to five
5% of the amount remitted
to the State Board of
Equalization in the
preceding month, all
reimbursement to become
a part of the General
Fund of the County."

Amendment adopted

Recommended do pass as amended

Committee of Whole Report 1

FEB 8 1951

READ SECOND TIME

Ordered read third time

FEB 9 1951

READ THIRD TIME

Passed Ayes 22 *Noes 5* *Excused 0* *Absent 0*

Sent to House

FEB 9 1951

Received from Senate

FEB 14 1951

*House did not
concur on Sen Amend
Ayes 12* *Noes 2* *Excused 1* *Absent 0*
Confirms. Sustained.
Sullivan - Given

FEB 16 1951

*Confirms
Report made*

We, your conference committee, appointed to confer on H. B. 66 respectfully report as follows:

(1) That the house concur in Senate Amendment on Page 4, line 10, and the House amendment on Page 4, line 10 be stricken.

(2) That the Senate Amendment on Page 4, line 20 be stricken and the following be inserted therein and adopted.

Page 4, line 20, after the period, insert the new sentence as follows: "County Treasurers required to collect Sales Tax upon the sale or purchase of motor vehicles shall be reimbursed monthly in an amount equal to five percent (5%) of the amount remitted to the State Board of Equalization in the preceding month, all reimbursements to become a part of the General Fund of the County."

FEB 16 1951 *House did not adopt Report Conf Com*
Ayes 22. Noes 28. Excused 1. Absent 2.

FEB 17 1951 *Rep Com on H. B. 66*
House did not adopt Report Conf Com
Ayes 22. Noes 28. Excused 1. Absent 2.

We, your Joint Conference Committee on House Bill no. 66, respectfully submit the following report for adoption:

That the Senate amendment on page 4, line 10 be retained. That the Senate amendment on page 4, line 20 be stricken.

House did not adopt Conf Com Report
Senate did not adopt Conf Com Report
Ayes 22. Noes 28. Excused 1. Absent 2.
Delivered to Com. No. 15

H.B.No. 66

Introduced by

Keith E. Newman
Amended by
David T. Toste
J. A. Kalsen
Chas. D. Dravin

A BILL
FOR

AN ACT to amend and re-enact Section 32-2504, Wyoming Compiled Statutes, 1945, relating to collection of sales tax on motor vehicles by county treasurers.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WYOMING:

Section 1. That Section 32-2504 be amended and re-enacted to read as follows:

32-2504. From and after the effective date of this Act, within the limitation herein set out, there is hereby levied and there shall be collected and paid:

(a) An excise tax upon every retail sale of tangible personal property made within the State of Wyoming equivalent to two per cent. (2%), except as provided in subsection (e) of this * * * SECTION, of the purchase price paid or charged, or in the case of retail sales involving the exchange of property, equivalent to two percent. (2%) of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except that, those commodities now bearing a State excise tax in excess of five (5) per cent. shall not be taxable under the provisions of this Act.

(b) An excise tax equivalent to two percent. (2%), except as provided in sub-section (e) of this * * * SECTION, of the amount paid: (1) to carriers, or telephone or telegraph corporations defined by the Constitution of the State of Wyoming and also as defined by law, whether such corporations are municipally or privately owned, for all intrastate transportation of persons, telephone service, or telegraph service, including the rental or leasing of all equipment or service pertaining or incidental thereto; provided, that said tax shall not apply to interstate movements of freight, passengers and express, or intrastate or interstate movements of raw farm products to processing

or manufacturing plants; (2) to public utilities, as defined by Chapter * * * SIXTY-FOUR (64), WYOMING COMPILED STATUTES, 1945, and to persons or corporations engaged in the business of furnishing or supplying gas, electricity or heat, whether such corporations are municipally or privately owned, for gas, electricity, or heat, furnished for domestic, industrial or commercial consumption. Provided, however, that taxicabs and busses operating wholly within the limits of any city or town, on a fair charge of less than twenty-four cents (.24¢), shall be exempt from the tax levied in this section on all such fares.

(c) An excise tax equivalent to two per cent. (2%), except as provided in subsection (e) of this * * * SECTION, of the amount paid or charged for all meals and cover charges, if any, furnished at any restaurant, eating house, hotel, drug store, club, dude ranch, resort, tavern, inn, dining car, tourist cabin, tourist camp, or other place at which meals are regularly served to the public;

(d) An excise tax equivalent to two per cent. (2%), except as provided in subsection (e) of this * * * SECTION, of the amount paid or charged for each admission to any place of amusement, entertainment or recreation, games and athletic events; provided, that in the case of persons (except bona fide employees, officers of the law on official business, and children under 12 years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other person for the same or similar accommodations, to be paid by the person so admitted.

(e) The State Board of Equalization shall provide uniform methods and schedules for adding the tax or the average equivalent thereof to the selling price, and when added such tax shall constitute a part of such price or charge, shall be a debt from consumer or user to retailer until paid, and shall be recoverable at law in the same manner as other debts, and it shall be the duty of said Board to formulate and promulgate appropriate rules and regulations to

effectuate the purpose of this Act; provided, that the tax on all sales of twenty-four (.24¢) cents or less shall be one percent, and provided further, that the purchaser, consumer and user of any single unit purchase of twenty-four (.24¢) cents or less, shall not be required to pay the tax provided herein and provided further that the tax of one percent herein imposed on all purchases of twenty-four (24¢) cents or less shall be assumed and paid for by the vendor who shall keep a detailed segregated record of all such sales. Any vendor who shall so elect may, in lieu of keeping such detailed segregated record, pay a tax of two (2) per cent. on his total sales upon which the tax provided herein is imposed.

(F) THE SALES TAX OF TWO PER CENT (2%) AS PROVIDED IN SECTION 32-2501 TO 32-2523, INCLUSIVE, AS APPLIED TO MOTOR VEHICLE SALES SHALL BE COLLECTED BY THE COUNTY TREASURERS OF THE COUNTY IN WHICH APPLICANT APPLIES FOR REGISTRATION. THE TAX SHALL BE COLLECTED AT THE TIME OF THE FIRST REGISTRATION OF SUCH VEHICLE BY THE APPLICANT IF REGISTERED FOR THE FIRST TIME IN THE STATE OF WYOMING AND NOT UPON ANY SUBSEQUENT REGISTRATION THEREOF BY THAT APPLICANT, PROVIDED THAT AUTOMOBILE DEALERS SHALL NOT BE REQUIRED TO PAY SALES TAX AT THE TIME OF THE TRANSFER OF A LICENSE FROM THE ORIGINAL VEHICLE REGISTERED IN THE NAME OF THE BUSINESS TO ANOTHER VEHICLE DURING THE PERIOD COVERED BY THE ORIGINAL REGISTRATION.

NO VENDOR SHALL COLLECT TAXES IMPOSED BY THIS ACT ON THE SALE OF MOTOR VEHICLES.

(G) THE SALE PRICE OF THE VEHICLE SHALL BE DECLARED BY THE APPLICANT FOR REGISTRATION UNDER OATH UPON A FORM OF AFFIDAVIT FURNISHED BY THE STATE BOARD OF EQUALIZATION OR UPON AN INVOICE FROM THE VENDOR AND THE TAX COLLECTED SHALL BE UPON SUCH DECLARED SALES PRICE. TAXES REQUIRED TO BE COLLECTED UNDER THIS SECTION SHALL BE REMITTED IN FULL BY THE COUNTY TREASURER TO THE STATE BOARD OF EQUALIZATION ON THE FIRST AND FIFTEENTH OF EACH MONTH AND WITH SUCH REPORTS AS SAID BOARD MAY REQUIRE.

Section 2. This Act shall take effect and be in force from and after June 1, 1951.

H.B. No. 66

Introduced by

Keith E. Newman
Franklin B. Sheldon
David Focht, Sr.
F. L. Ralston
Charles G. Irwin

A BILL
FOR

AN ACT TO AMEND and re-enact
Section 32-2504, Wyoming Compiled
Statutes, 1945, relating to
collection of sales tax on motor
vehicles by county treasurers.

JAN 18 1951

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|-------------------------------|-------------------------------------|
| Introduced | <input checked="" type="checkbox"/> |
| Read first time | <input checked="" type="checkbox"/> |
| Referred to Com. No. <u>3</u> | |
| Delivered to Printing | <input checked="" type="checkbox"/> |

JAN 23 1951 Delivered to Com. No. 2

JAN 25 1951

Returned from Com. No.

Recommended in case

Placed on general file

JAN 25 1951

Considered by committee of the whole

Recommendation in case

Report of Com. of Whole adopted

PLACED ON SECOND READING

JAN 26 1951

READ SECOND TIME

Amended as follows

~~H. B. No. 66~~ And, 2nd Read.

Page 4, line 10. Strike period,
insert comma and add: "provided
that automobile dealers shall not
be required to pay sales tax at the
time of the transfer of a license
from the original vehicle registered
in the name of the business to another
vehicle during the period covered by
the original registration."

Order engrossed for third reading

Delivered to Com. No. 12



**WYOMING STATE ARCHIVES AND
HISTORICAL DEPARTMENT**

PAGE MISSING



**WYOMING STATE ARCHIVES AND
HISTORICAL DEPARTMENT**

PAGE MISSING

effectuate the purpose of this Act; provided, that the tax on all sales of twenty-four (.24¢) cents or less shall be one percent, and provided further, that the purchaser, consumer and user of any single unit purchase of twenty-four (.24¢) cents or less, shall not be required to pay the tax provided herein and provided further that the tax of one percent herein imposed on all purchases of twenty-four (24¢) cents or less shall be assumed and paid for by the vendor who shall keep a detailed segregated record of all such sales. Any vendor who shall so elect may, in lieu of keeping such detailed segregated record, pay a tax of two (2) per cent. on his total sales upon which the tax provided herein is imposed.

(F) THE SALES TAX OF TWO PER CENT (2%) AS PROVIDED IN SECTION 32-2501 TO 32-2523, INCLUSIVE, AS APPLIED TO MOTOR VEHICLE SALES SHALL BE COLLECTED BY THE COUNTY TREASURERS OF THE COUNTY IN WHICH APPLICANT APPLIES FOR REGISTRATION. THE TAX SHALL BE COLLECTED AT THE TIME OF THE FIRST REGISTRATION OF SUCH VEHICLE BY THE APPLICANT IF REGISTERED FOR THE FIRST TIME IN THE STATE OF WYOMING AND NOT UPON ANY SUBSEQUENT REGISTRATION THEREOF BY THAT APPLICANT.

NO VENDOR SHALL COLLECT TAXES IMPOSED BY THIS ACT ON THE SALE OF MOTOR VEHICLES.

(G) THE SALE PRICE OF THE VEHICLE SHALL BE DECLARED BY THE APPLICANT FOR REGISTRATION UNDER OATH UPON A FORM OF AFFIDAVIT FURNISHED BY THE STATE BOARD OF EQUALIZATION OR UPON AN INVOICE FROM THE VENDOR AND THE TAX COLLECTED SHALL BE UPON SUCH DECLARED SALES PRICE. TAXES REQUIRED TO BE COLLECTED UNDER THIS SECTION SHALL BE REMITTED IN FULL BY THE COUNTY TREASURER TO THE STATE BOARD OF EQUALIZATION ON THE FIRST AND FIFTEENTH OF EACH MONTH AND WITH SUCH REPORTS AS SAID BOARD MAY REQUIRE.

Section 2. This Act shall take effect and be in force from and after June 1, 1951