----- (vo • <u>77 iso -844</u> **HOUSE BIL** HOUSE BILL 46 Title: AN ACT to amend W.S. 39-311(b) and 39-6-504(b); and to repeal W.S. 39-312(i) and 39-6-505(a)(x) relating to use tax; deleting the provision that the use tax only applies to tangible personal property purchased from retailers; repealing the use tax exemption of tangible personal prop-erty used by nonresidents; and providing for an effective date.

Sponsored by:

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HB 464 Concurrence enate ame Date 2-21-77 e in ate amendments Roll Call of the House

of the FORTY-FOURTH LEGISLATURE

of Wyoming

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		Ayes	Noes	Excused	Absent		<u>.</u>	Ayes	Noes	Excused	Absent
63	BAUMAN	~				28	McMILLAN		-		
62	BRYANT	-				27	MEENAN	<u> </u>			
61	BUCK	~	1			26	MEIER				
60	BURNETT	1				25	MICHELI				
59	BUSSART					24	MORTON		-		
58	CHAMBERLAIN	V				23	O'NEIL				
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56	COPENHAVER	5				21	OSLUND				
55	CRANFILL	~				20	PARKS				
54	CREWS 差 <			-		19	PERRY				
53	CROSS	-				18	PHELAN				
52	CROWLEY	~				17	PROSSER	5		-	
<u>51</u>	CURRY	<u> </u>				16	ROTH	<u> </u>			
50	DONLEY	•		\sim_{i}		15	SALISBURY				
49	DOWNING	-	•		 	14	SANDERS	-			
48	EDWARDS					13	SCOTT	-			
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45	FLEISCHLI					10-	SMITH-				<u> </u>
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43	J. L. GRAHAM	•				8	STEWART	L .			<u> </u>
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Third Reading

Date 2-14-77

Roll Call of the House of the FORTY-FOURTH LEGISLATURE

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INTRODUCED

1977

STATE OF WYDMING HOUSE BILL NO. 464

77LSD-840.01

W-S-

Use tax.

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Sponsored by: Representative D*NEIL

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A BILL

for

AN ACT to amend W.S. 39-311(b); and to repeal 2 39-312(i) relating to use tax; deleting the provision that 3 the use tax only applies to tangible personal property purchased from retailers; repealing the use tax exemption 4 of tangible personal property used by nonresidents; and 5 providing for an effective date. 6 7 Be If Enacted by the Legislature of the State of Wyoming: 8 Section 1. W.S. 39-311(b) is amended to read: 9 39-311. Tax on storage, use or consumption of tan-10 aible personal property: collection of tax on motor vehi-11 cles. trailers. etc. 12 (b) Light of consumer. Every person storing, 13 using or otherwise consuming in this state tangible per-14 sonal property purchased-from--a-retailer--shall-be IS 15 liable for the tax imposed by this act W.S. 39-309 THROUGH 16 39-335 and the liability shall IS not be extinguished

48464

STATE OF WYÓMING

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until the tax has been paid to this state, t-provided, 1 2 howevery that A retailer authorized by the boardy under 3 such rules and regulations as it may prescribe to collect the tax imposed hereby and who shall for the purpose of 4 5 this act be IS regarded as a retailer maintaining a place of business in this state, given to the purchaser in 6 7 accordance with the provisions of section W.S. 39-314, 8 Hyoming-Statutes-1957,-shall-be IS sufficient to relieve 9 the purchaser from further liability for the tax to which 10 such THE receipt may refer.

11 Section 2. W.S. 39-312(i) is repealed.

12 Section 3. This act is effective immediately upon 13 completion of all acts necessary for a bill to become law 14 as provided by Article 4, Section 8 of the Wyoming Con-15 stitution.

(END)

- 2 -

1977

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Fiscal Note No. 742			L.S.0		Draft			
Requester <u>Representative</u> 0	'Neil		L	840	01			
			Bill N	No.	Jt. Res. No.			
Part I. Fiscal Data:								
SHORT TITLE OF BILL: Use tax	<	STATUTORY REFERENCE	NAME C	F FUND				
		Nos.						
AGENCY TITLE: Revenue & Ta		W.S. 39-311(b)	Gon	eral Fun	4			
SOURCE OF APPROPRIATION/REVE			New Pr		u()			
Taxes	102				ing Program(X)			
			Local Government Impact ()					
If more than one appropriati					lown by			
appropriation and fiscal yea	r on a separate page.			lollars.				
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ESTIMATED TOTAL REVENUE	Ś							
	Marten			*				

FISCAL NOTE

Part II. Explain in a clear and concise manner what effect this measure will have on the costs and revenues of state government. Specify the source of funds for appropriations. Include effect on the current biennium and also the long-range fiscal effect, if any. Show how you arrived at the estimate. Use attached sheet and any additional sheets which you may need.

This bill changes some language dealing with the word "retailer". There is no cost as far as the revenue portion, but there could be a substantial increase in revenue which cannot be ascertained.

Authorized Representative tive Auditor Clearance

18464

Wyoming State Legislature

213 Capitol Bulling of the K. W. Sering 87031 / Televisons 507/777 /737



Message No. 127

Mr. Speaker:

February 19, 1977

The House Bill listed below passed on third reading in an amended form by the vote indicated.

H.B. No. 464 Use tax.

HB464SS1/A

C ARE

Page 1-line 1 After "(b)" insert "and W.S. 39-6-504(b). Page 1-line 2 After "(i)" insert "and W.S. 39-6-505(a)(x).

Page 2 - After line 10 insert:

Section 2. W.S. 39-6-504(b) is amended to read:

39-6-504. Tax imposed; Liability; exception.

(b) Persons storing, using or consuming tangible personal property purchased-from-a-vendor are liable for the tax imposed by this article. The liability is not extinguished until the tax has been paid to the state but a receipt given to the person by a registered vendor in accordance with subsection (a) of this section is sufficient to relieve the purchaser from further liability."

Page 2-line 11 Delete "2.", insert "3.".

Page 2 - After line 11 insert:

"Section 4. W.S. 39-6-505(a)(x) is repealed effective January 1, 1978 if House Bill 207 of the 1977 regular session is enacted into law."

"Section 5. Section 2 of this act is effective January 1, 1978 if House Bill 207 of the 1977 regular session is enacted into law."

Page 2-line 12 Delete "3. This act is" insert:

"6. Sections 1 and 3 of this act are".

Page 2-line 15 After "stitution" insert:

"and W.S. 39-311(b) is repealed effective January 1, 1978, if House Bill 207 of the 1977 regular session is enacted into law."

HB464S21/A

Page 1-line 13 After "tangible" insert "PURCHASED". -MAJHANOVICH

Ayes 30 Noes 0 Excused 0 Absent 0

The Senate respectfully asks the House to concur by adopting the listed amendments.

Sincerely,

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Signed:

Nelson E. Wren, Jr. Senate Chief Clerk

NEW:pa SMl27:0 H.B.464

Semate Amendments •

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HB4	64551/H						
r Pag	e l-line l	After "((b)" inser	t "and W.S	39-6-50	04(b).	
r Pag	e 1-line 2	After 39-6-505		insert	"and	W.S.	
Pag	e 2 - After	line 10 ir	sert:				
-	Section 2.	₩ . S. 39-	-6-504(b)	is amended	to read:		
	39-6-504.	Tax impos	ed; liabi	lity; exce	ption.		
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	ted into law. 64821/A	•	•	•			