

3
3

77 ISO-840

HOUSE BILL

464

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 property used by nonresidents; and providing for an effective date.

HOUSE BILL 464

Sponsored by:

[Signature]

DATE	ACTION	DATE	ACTION
FEB 1 1977	READ FIRST TIME	FEB 19	READ THIRD TIME
	REFERRED TO COM. NO. <u>3</u>		PASSED
	DELIVERED TO COM. NO. <u>3</u>		AYES 30 NAYS 0 ABSENT 0 MT 2
FEB 10 1977	RETURNED	FEB 19	SENT TO HOUSE
	RECOMMENDED DO <u>PASS</u> <i>W. V. Warrick</i>	FEB 21 1977	Received Amended
	PLACED ON GENERAL FILE		House did come to on Senate Amendments
FEB 11 1977	CONSIDERED IN COM. OF WHOLE		Ayes 46 Nays 13 ABSENT 1
	RECOMMENDED DO <u>PASS</u>		RECEIVED FROM SENATE
FEB 12 1977	READ SECOND TIME		SENT TO ISO FOR ENROLLING
FEB 14 1977	Read Third Time		RECEIVED FROM ISO ENROLLED
	<u>PASSED</u>		MEAS NO. <u>47</u>
	Ayes <u>57</u> Nays <u>2</u> ABSENT <u>1</u>		SPONSOR BY SPEAKER <u>2/22/77</u>
	Sent to Senate		2-22-77
FEB 14	received fr House		2-22-77
	read first time		CHIEF CLERK <u>46</u> CLAY'S CELEBRATING
	referred to com. <u>3</u>		HD16/464
	delivered to Com. No. <u>3</u>		
FEB 16	STANDING COMM. REPORT		
	AMEND AND DO PASS		
FEB 17	CONSIDERED ON COM. OF WHOLE		
	STANDING COM. AMBT. ADPTED <u>HB 464, 551A</u>		
	DO PASS		
FEB 18	READ SECOND TIME		
	AMENDED AS FOLLOWS <u>HB 464, 521-A</u>		

CONTINUED ON BACK

HB 464Concurrence in
Senate Amendments
Roll Call of the HouseDate 2-21-77**of the FORTY-FOURTH LEGISLATURE
of Wyoming**

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
63 BAUMAN	✓				28 McMILLAN		✓		
62 BRYANT	✓				27 MEENAN		✓		
61 BUCK	✓				26 MEIER		✓		
60 BURNETT	✓				25 MICHELI	✓			
59 BUSSART	✓				24 MORTON		✓		
58 CHAMBERLAIN	✓				23 O'NEIL	✓			
57 CLAPP	✓	✓			22 ORRISON	✓			
56 COPENHAVER	✓				21 OSLUND		✓		
55 CRANFILL	✓				20 PARKS	✓			
54 CREWS			✓		19 PERRY	✓			
53 CROSS	✓				18 PHELAN	✓			
52 CROWLEY	✓				17 PROSSER	✓			
51 CURRY	✓				16 ROTH	✓			
50 DONLEY	✓		✓		15 SALISBURY	✓			
49 DOWNING	✓				14 SANDERS	✓			
48 EDWARDS	✓				13 SCOTT	✓			
47 ENGEN	✓	✓			12 SIDI	✓			
46 ESKENS	✓				11 SIMPSON	✓			
45 FLEISCHLI	✓				10 SMITH				
44 A. LEFTY GRAHAM	✓				9 STAUFFER	✓			
43 J. L. GRAHAM	✓	✓			8 STEWART	✓	✓		
42 GROPP	✓				7 STICKLEY	✓	✓		
41 GUFFEY	✓				6 TARTER	✓			
40 HANSEN	✓				5 TRUJILLO	✓			
39 HEMMERT	✓				4 URBIGKIT	✓	✓		
38 HOLLAND	✓		✓		3 VINICH	✓	✓		
37 HUNTER	✓				2 WILKINS	✓			
36 HURSH	✓				1 MR. SPEAKER	✓			
35 JENNINGS	✓								
34 JENSEN	✓								
33 JONES	✓								
32 KINNAMAN	✓								
31 LARSON	✓								
30 McCARTHY	✓	✓							
29 McILVAIN	✓								

PRESENT

AYES

46

NOES

13

EXCUSED

3

ABSENT

TOTAL

62

LESS

16

46

H B 464Third ReadingDate 2-14-77

Roll Call of the House

of the FORTY-FOURTH LEGISLATURE

of Wyoming

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
63 BAUMAN	✓				28 McMILLAN	✓			
62 BRYANT	✓				27 MEENAN	✓			
61 BUCK	✓				26 MEIER	✓			
60 BURNETT	✓				25 MICHELI	✓			
59 BUSSART	✓				24 MORTON	✓			
58 CHAMBERLAIN	✓				23 O'NEIL	✓			
57 CLAPP		✓			22 ORRISON	✓			
56 COPENHAVER		✓			21 OSLUND	✓			
55 CRANFILL	✓				20 PARKS	✓			
54 CREWS	✓				19 PERRY	✓			
53 CROSS	✓				18 PHELAN	✓			
52 CROWLEY	✓				17 PROSSER	✓			
51 CURRY	✓				16 ROTH	✓			
50 DONLEY	✓				15 SALISBURY	✓			
49 DOWNING	✓				14 SANDERS	✓			
48 EDWARDS	✓				13 SCOTT				✓
47 ENGEN	✓				12 SIDI	✓			
46 ESKENS	✓				11 SIMPSON	✓			
45 FLEISCHLI	✓				10 SMITH				
44 A. LEFTY GRAHAM	✓				9 STAUFFER	✓			
43 J. L. GRAHAM	✓				8 STEWART	✓			
42 GROPP	✓				7 STICKLEY	✓			
41 GUFFEY	✓				6 TARTER	✓			
40 HANSEN	✓				5 TRUJILLO	✓			
39 HEMMERT	✓				4 URBIGKIT	✓			
38 HOLLAND	✓				3 VINICH	✓			
37 HUNTER		✓			2 WILKINS	✓			
36 HURSH	✓				1 MR. SPEAKER	✓			
35 JENNINGS	✓				PRESENT _____ AYES <u>57</u> NOES <u>4</u> EXCUSED _____ ABSENT <u>1</u> TOTAL <u>62</u> LESS _____				
34 JENSEN	✓								
33 JONES	✓								
32 KINNAMAN	✓								
31 LARSON	✓								
30 McCARTHY		✓							
29 McILVAIN	✓								

1977

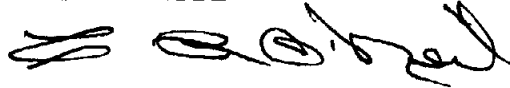
STATE OF WYOMING

77LSO-840.01

HOUSE BILL NO. 464

Use tax.

Sponsored by: Representative O'NEIL



A BILL

for

1 AN ACT to amend W.S. 39-311(b); and to repeal W.S.
2 39-312(i) relating to use tax; deleting the provision that
3 the use tax only applies to tangible personal property
4 purchased from retailers; repealing the use tax exemption
5 of tangible personal property used by nonresidents; and
6 providing for an effective date.

7 Be It 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 gible personal property; collection of tax on motor vehi-
11 cles, trailers, etc.

12 (b) Liability 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

HB464

1 until the tax has been paid to this state, ~~and provided~~
2 ~~however, that~~ A retailer authorized by the board, under
3 such rules and regulations as it may prescribe to collect
4 the tax imposed hereby and who ~~shall~~ for the purpose of
5 this act be IS regarded as a retailer maintaining a place
6 of business in this state, given to the purchaser in
7 accordance with the provisions of section W.S. 39-314,
8 ~~Wyoming 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.

16 (END)

4B/64

FISCAL NOTE

Fiscal Note No. 742
 Requester Representative O'Neil

L.S.O.	Draft
840	01
Bill No.	Jt. Res. No.

Part I. Fiscal Data:

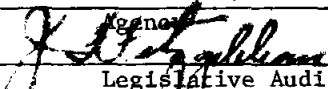
SHORT TITLE OF BILL: <u>Use tax</u>	STATUTORY REFERENCE Nos.	NAME OF FUND
AGENCY TITLE: <u>Revenue & Taxation</u>	<u>W.S. 39-311(b)</u>	<u>General Fund</u>
SOURCE OF APPROPRIATION/REVENUE <u>Taxes</u>		New Program () Change in Existing Program (X) Local Government Impact ()

If more than one appropriation is involved, show overall effect below, but show breakdown by appropriation and fiscal year on a separate page. Round to nearest hundred dollars.

EFFECT OF PROPOSAL	FISCAL PERIODS		
	BIENNIAL INCREASE OR (-) DECREASE		
	First Biennial	Second Biennial	Third Biennial
Salaries & Number of Personnel	\$		
Supporting Expenses			
Permanent Property			
Aids to Localities			
Other			
ESTIMATED TOTAL COST	\$		
GENERAL FUND			
FEDERAL FUND			
OTHER			
ESTIMATED TOTAL REVENUE	\$		

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.

Date <u>1/31/77</u>		Authorized Representative
Date	Legislative Auditor Clearance	

HB 464

Wyoming State Legislature

213 Capitol Building, Cheyenne, Wyo. 82001 • Telephone 337/1111



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

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."

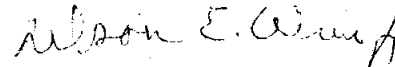
HB464S21/A

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,



Signed: Nelson E. Wren, Jr.
Senate Chief Clerk

NEW:pa
SM127:0

HB464SS1/A

- ✓ 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} ~~storing~~ 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.". ~~after "(i)" insert "and 39-6-505(a)(x)"~~ *Act*

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