

HOUSE BILL

1138

T HB0038

AN ACT to amend W.S. 39-6-406 by creating a new subsection (m) and 39-6-506 by creating a new subsection (h) relating to motor vehicles; allowing a sales or use tax adjustment to purchasers of motor vehicles who have sold a previously owned vehicle within a specified time; and providing for an effective date.

HOUSE BILL 1138

Introduced by:

HOUSE ACTION ON HOUSE BILL

1/10 ☒ Introduced
 Aye ___ No ___ Ex ___ Ab ___
☒ Read First Time and Ref. to
 Committee No. 8
☐ Failed Introduction Died in Com.
 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 Senate (No Amendments)
 ___ Sent to LSO for Engrossing
 ___ ENGROSSED
 ___ Sent to Senate

SENATE ACTION ON HOUSE BILL

___ 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 House
 ___ Sent for Enrolling
 HEA No. ___
 ___ Signed by Speaker
 ___ Signed by President
 ___ Approved by Governor
 Chapter No. ___

1995

STATE OF WYOMING

95LSO-0145.01

HOUSE BILL NO. 0038

Motor vehicle sales tax adjustment.

Sponsored by: JOINT TRANSPORTATION AND HIGHWAYS INTERIM
COMMITTEE

A BILL

for

1 AN ACT to amend W.S. 39-6-406 by creating a new subsection
2 (m) and 39-6-506 by creating a new subsection (h) relating
3 to motor vehicles; allowing a sales or use tax adjustment
4 to purchasers of motor vehicles who have sold a previously
5 owned vehicle within a specified time; and providing for
6 an effective date.

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

8 Section 1. W.S. 39-6-406 by creating a new subsection
9 (m) and 39-6-506 by creating a new subsection (h) are
10 amended to read:

11 39-6-406. MOTOR VEHICLES, HOUSE TRAILERS, TRAILER

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LEGEND: Underlined = New text added to existing statutes
Stricken = Text deleted from existing statutes

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1 COACHES, TRAILERS OR SEMITRAILERS; EXCEPTION FOR RECRE-
2 ATIONAL VEHICLES.

3 (m) Notwithstanding W.S. 39-6-402(a)(iv), the county
4 treasurer shall allow a sales tax adjustment to an indi-
5 vidual who applies and provides proof that a motor vehicle
6 owned by the person was sold to a person other than a
7 vendor from whom a replacement vehicle was purchased
8 within thirty (30) days of the purchase of the replacement
9 motor vehicle. The amount of the sales tax adjustment
10 shall be equal to the amount of tax due on the sales price
11 for the motor vehicle which was sold by the person.

12 39-6-506. MOTOR VEHICLES, HOUSE TRAILERS, TRAILER
13 COACHES, TRAILERS OR SEMITRAILERS; EXCEPTION FOR RECRE-
14 ATIONAL VEHICLES.

15 (h) Notwithstanding W.S. 39-6-502(a)(iii), the county
16 treasurer shall allow a use tax adjustment to an individ-
17 ual who applies and provides proof that a motor vehicle
18 owned by the person was sold to a person other than a
19 vendor from whom a replacement vehicle was purchased
20 within thirty (30) days of the purchase of the replacement
21 motor vehicle. The amount of the use tax adjustment shall
22 be equal to the amount of tax due on the sales price for

1 the motor vehicle which was sold by the person.

2 Section 2. This act is effective immediately upon
3 completion of all acts necessary for a bill to become law
4 as provided by Article 4, Section 8 of the Wyoming Consti-
5 tution.

6 (END)

Motor vehicle sales tax adjustment.

95LSO-0145.C1

FISCAL NOTE

NON-ADMINISTRATIVE IMPACT:	FY 1996	FY 1997	FY 1998
<u>Anticipated Cost To:</u>			
GENERAL FUND	6,900,000	7,800,000	8,600,000

CORRECTED COPY

HB 38