

91 LSO-1259

HOUSE BILL 2207

Ttl

HB0207FT03

AN ACT to create W.S. 39-1-103 relating to a taxpayer bill of rights; specifying certain rights to which a taxpayer is entitled in dealing with the state of Wyoming; requiring the department of revenue to publish those rights; providing for enforcement of rights; and providing for an effective date.

HOUSE BILL 2207

Introduced by:

Amuel E. Blackburn
Jim Geringer
Chris Platt
Mark O. Harris
Ullrich W. Tippet
Michael B. Fries
Barbara Cullen
Leith Goodenough
John M. Martin
Ullrich W. Tippet
Michael B. Fries
Barbara Cullen
Leith Goodenough

DATE	READ FIRST TIME	ACTION	DATE	ACTION
JAN 10 1991	REFERRED TO COM. NO. 1		FEB 11 1991	CONSIDERED IN COM. OF WHOLE
				STANDING COM. AMEND. ADOPTED
JAN 28 1991	RETURNED			HB0207551/AE
	Recommended Amend and Do Pass	9 AYES		DO PASS
JAN 24 1991	CONSIDERED IN COM. OF WHOLE		FEB 12 1991	READ SECOND TIME
	Standing Com. Amendment HB207HS1/AC			AMENDED AS FOLLOWS
	Adopted			HB0207521/AE
	Com. of Senate Amendments	HB207HW1/A		DO PASS
	Adopted		FEB 13 1991	READ THIRD TIME
				AMENDED AS FOLLOWS
JAN 25 1991	READ SECOND TIME			HB0207531/AE
	Amended as follows	HB207H21/AC		PASSED
	Adopted			AYES 22 NOES 3 EXCUSED 0 ABSENT 0
JAN 28 1991	READ THIRD TIME			SENT TO SENATE
	PASSED		FEB 14 1991	RECEIVED FROM SENATE
	Sent to LSO			Rep. CUBIN moved to concur on
1-28-91	ENGROSSED			Senate Amendments
1-29-91	Sent to Senate			House did not concur on Senate Amendments
JAN 29 1991	Received from House			Ayes 8 Noes 2 Excused 0 Absent 0
	Read 2nd time			Joint Conf. Comm. appointed
	Referred to Com. No. 9			Hold pending House and Senate Report
	Delivered to Com. No. 9			House J.C.C. #1: Rep. Bebout Senate: Sen. Scott
				Rep. Bodine Sen. Gansel Guice
				Rep. Fries Sen. Dixon
				SENATE J.C.C. #2: Rep. Fries Sen. Dixon
				Rep. Fries moved to adopt
				HB 207J41/AA
FEB 8 1991	STANDING COMM. REPORT			House J.C.C. adopt Joint Conf. Comm. Repo.
	RECOMMEND AMEND AND DO PASS			Ayes 22 Noes 3 Excused 0 Absent 0
				Senate J.C.C. adopt Joint Conf. Comm. Repo.
				Ayes 22 Noes 3 Excused 0 Absent 0

CONTINUED ON BACK

FEB 2 5 1901 SENT TO LSG FOR ENROLLING

RECEIVED FROM LSG ENROLLED

HEA NO. 93

FEB 2 5 1901 SIGNED BY SPEAKER

SIGNED BY PRESIDENT

FEB 2 7 1901 APPROVED BY GOVERNOR

CHAPTER NO. 150 SESSION LAWS OF WYOMING

HB 207 3rd Date 2-13-91

SENATE ROLL CALL

FIFTY-FIRST WYOMING LEGISLATURE

	Ayes	Noes	Excused	Absent
APPLEGATE	✓			
BURKE	✓			
BYRD	✓			
CAMERON	✓			
COE	✓			
DIXON		✓		
EDDINS	✓			
FANOS		✓		
GERINGER	✓			
GRIEVE	✓			
GUICE	✓			
HEALY	✓			
HERBST	✓			
HOWARD	✓			
KINNEY	✓			
KINNISON	✓			
LALONDE	✓			
MADER	✓			
MALDONADO	✓			
PECK	✓			
PERRY	✓			
PREVEDEL	✓			
REESE		✓		
SCOTT	✓			
WILE				
TWIFORD	✓			
VINICH	✓			
YORDY	✓			
ZIMMER	✓			
ZIMMERMAN	✓			
MR. PRESIDENT	✓			

PRESENT _____ AYES 27
NOES 3
EXCUSED _____
ABSENT _____
TOTAL 30

Sen. Scott

HB 207 JCI/A Date 2-21-91

SENATE ROLL CALL

FIFTY-FIRST WYOMING LEGISLATURE

	Ayes	Noes	Excused	Absent
APPLEGATE	✓			
BURKE	✓			
BYRD	✓			
CAMERON	✓			
COE	✓			
DIXON	✓			
EDDINS	✓			
FANOS	✓			
GERINGER	✓			
GRIEVE	✓			
GUICE	✓			
HEALY	✓			
HERBST	✓			
HOWARD	✓			
KINNEY	✓			
KINNISON	✓			
LALONDE	✓			
MADER		✓		
MALDONADO		✓		
PECK	✓			
PERRY		✓		
PREVEDEL	✓			
REESE	✓			
SCOTT	✓			
TRUE				
TWIFORD	✓			
VINICH	✓			
YORDY	✓			
ZIMMER	✓			
ZIMMERMAN	✓			
MR. PRESIDENT		✓		

PRESENT	AYES	<u>26</u>
	NOES	<u>4</u>
	EXCUSED	<u> </u>
	ABSENT	<u> </u>
	TOTAL	<u>30</u>

HOUSE ROLL CALL

FIFTY-FIRST WYOMING LEGISLATURE

Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent	
✓				ALDEN	✓				MICHELI
✓				ANDERSON	✓				MILLER
✓				ARNOLD	✓				O'TOOLE
✓				BEBOUT	✓				PERKINS, D.
✓				BENSEL	✓				PERKINS, J.
✓				BLACKWELL	✓				PHELAN
✓				BODINE	✓				PLANT
✓				BOWRON	✓				RANKINE
✓			✗	BUDD		✓			RATLIFF
✓				CALL	✓				ROHRBACH
✓				CHAMBERLAIN		✓			RYCKMAN
				CHAMBERLAIN	✓				SCHWOPE
✓				CUBIN	✓				SHREVE
✓				DEWITT	✓				SIMONS
✓				DUNNUCK	✓				SULLIVAN
✓				ENZI		✓			TEMPEST
✓				GAMS	✓				TIBBS
✓				GARCIA	✓				TIPPETS
	✓			GOODENOUGH	✓				TIPTON
✓				GRANT	✓				TYSDAL
✓				HACKER	✓				VASEY
✓			✗	HAGEMAN	✓				VLASTOS
	✓			HANSEN	✓				WALLIS
✓				HARRIS	✓				WATSON
✓				HARRISON, F.	✓				WOLD
✓				HARRISON, R.	✓				WOLFLEY
✓				HINCHEY	✓				WRIGHT
✓				HINES	✓				ZUMBRUNNEN
✓				HONAKER	✓				MR. SPEAKER
✓				HUMPHREY	<div> <div>AYES <u>58</u></div> <div>NOES <u>6</u></div> <div>EXCUSED _____</div> <div>ABSENT _____</div> <div>TOTAL <u>64</u></div> <div>LESS <u>6</u></div> </div> <div>PRESENT _____</div>				
✓				KUNZ					
✓				LAW					
✓				LUMMIS					
	✓			MACMILLAN, P.					
✓				MARTON					
✓				MCMILLAN, B.					

913207 *Allen more W Concur* Date 8/14/91

HOUSE ROLL CALL FIFTY-FIRST WYOMING LEGISLATURE

Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent	
	✓			ALDEN		✓			MICHELI
	✓			ANDERSON		✓			MILLER
	✓			ARNOLD	✓				O'TOOLE
	✓			BEBOUT		✓			PERKINS, D.
	✓			BENSEL	✓				PERKINS, J.
	✓			BLACKWELL		✓			PHELAN
	✓			BODINE		✓			PLANT
	✓			BOWRON		✓			RANKINE
	✓			BUDD		✓			RATLIFF
	✓			CALL		✓			ROHRBACH
	✓			CHAMBERLAIN	✓				RYCKMAN
				GROSS		✓			SCHWOPE
	✓			CUBIN		✓			SHREVE
	✓			DEWITT		✓			SIMONS
	✓			DUNNUCK		✓			SULLIVAN
✓	✓			ENZI		✓			TEMPEST
	✓			GAMS	✓				TIBBS
	✓			GARCIA	✓				TIPPETS
	✓			GOODENOUGH		✓			TIPTON
	✓			GRANT		✓			TYSDAL
	✓			HACKER		✓			VASEY
	✓			HAGEMAN		✓			VLASTOS
	✓			HANSEN		✓			WALLIS
	✓			HARRIS		✓			WATSON
	✓			HARRISON, F.		✓			WOLD
	✓			HARRISON, R.		✓			WOLFLEY
	✓			HINCHEY		✓			WRIGHT
	✓			HINES		✓			ZUMBRUNNEN
	✓			HONAKER		✓			MR. SPEAKER
	✓			HUMPHREY					
✓				KUNZ	AYES	8			PRESENT
	✓			LAW	NOES	56			
	✓			LUMMIS	EXCUSED				
	✓			MACMILLAN, P.	ABSENT				
✓				MARTON	TOTAL	64			
	✓			MCMILLAN, B.	LESS	8			

56

Bebout moved to
#11320741 A Date 8/21/91

HOUSE ROLL CALL

FIFTY-FIRST WYOMING LEGISLATURE

Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent		
✓				ALDEN	✓				MICHELI	
✓				ANDERSON	✓				MILLER	
✓				ARNOLD	✓				O'TOOLE	
✓				BEBOUT	✓				PERKINS, D.	
✓				BENSEL	✓				PERKINS, J.	
✓				BLACKWELL	✓				PHELAN	
✓			AA	BODINE	✓				PLANT	
✓				BOWRON	✓				RANKINE	
✓				BUDD	✓	✓			RATLIFF	
✓				CALL	✓				ROHRBACH	
✓		A		CHAMBERLAIN	✓				RYCKMAN	
				CHAMBERLAIN	✓				SCHWOPE	
✓				CUBIN	✓				SHREVE	
✓				DEWITT	✓				SIMONS	
✓				DUNNUCK	✓				SULLIVAN	
		✓		ENZI		✓			TEMPEST	
✓			AB	GAMS	✓				TIBBS	
✓				GARCIA	✓				TIPPETS	
✓				GOODENOUGH	✓				TIPTON	
✓				GRANT	✓				TYSDAL	
✓			AB	HACKER	✓				VASEY	
✓				HAGEMAN	✓				VLASTOS	
	✓			HANSEN	✓				WALLIS	
✓				HARRIS	✓				WATSON	
✓				HARRISON, F.		✓			WOLD	
✓				HARRISON, R.	✓				WOLFLEY	
	✓			HINCHEY	✓				WRIGHT	
✓				HINES	✓				ZUMBRUNNEN	
✓				HONAKER	✓				MR. SPEAKER	
✓				HUMPHREY	AYES <u>57</u> NOES <u>6</u> EXCUSED <u>1</u> ABSENT _____ TOTAL <u>64</u> LESS <u>8</u>					PRESENT _____
✓				KUNZ						
✓				LAW						
✓				LUMMIS						
✓				MACMILLAN, P.						
✓	✓			MARTON						
✓				MCMILLAN, B.						

THE LEGISLATURE OF THE STATE OF WYOMING

House of Representatives

Cheyenne, January 22, 1991

HB 0207 HSI/
Mr. Speaker:

Your Committee No. 1 on JUDICIARY
to whom was referred HB No. 0207
respectfully reports same back to the House with the recommendation that it

DO PASS with the following amendments:

- Page 1 - line ^{5 and 6} 5 Delete. *the line through"; "*
 Page 1 - line ⁷ 7 Delete. *information telephone service;".*
 Page 2 - line 9 Delete "be paid," insert "receive a bonus, be".
 Page 2 - line 14 Delete "the" insert "timely".
 Page 2 - line 20 After "circumstances" insert "disclosed by the taxpayer".
 Page 2 - line 21 Delete *and* "and fully disclosed;" insert "and complete";
and delete balance of line.
 Page 2 - line 22 Delete.
 Page 3 - line 1 Delete.
 Page 3 - line 2 Delete "consideration for" insert "enter into".
 Page 3 - line 5 Delete "unusual, unnecessary or".
 Page 3 - line 7 Delete "descriptive".
 Page 3 - line 8 Delete "provide" insert "describe in plain terms".
 Page 3 - line 10 Delete "are" insert "is".
 Page 3 lines 12 through 20 Delete.

Page 4 - line ⁵ 1 through 3 Delete. ~~Renumber subsequent section.~~AYESNOESEXCUSED

Anderson
Call
Goodenough
Harrison, Fred
Harrison, Ray
Honaker
Miller
Rohrbach
Tipton

0

0

pag. 4-line 4 Delete "3" insert "2".

Harry B. Tipton,

Chairman

THE LEGISLATURE OF THE STATE OF WYOMING

Senate

Cheyenne, February 7, 1991

Mr. President:

Your Committee No. 9 on MINERALS, BUSINESS AND ECONOMIC DEVELOPMENT
 to whom was referred HB No. 0207 ENGROSSED

respectfully reports same back to the Senate with the recommendation that

IT DO PASS with the following amendments:

Page 3 - Line 1 After "rights" insert "in the area of state tax
 administration and collection".

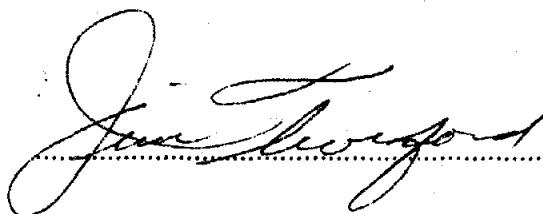
Page 4 - Line 2 Delete "tax" insert "assessment".

Ayes: Senator Twiford, Guice and Fanos

Noes: Senator Cameron

Absent: Senator Eddins

HB 0207 SS1/ TEE
 Done



Chairman

House of Intro
To Com. No. _____
Stand Report Do ___ Amd ___ Not ___
Com Whole Do ___ Amd ___ Not ___
2nd Reading Amd ___
3rd Reading Amd ___ Pass ___ Fail ___

Second House
To Com No. _____
Stand Report Do ___ Amd ___ Not ___
Com Whole Do ___ Amd ___ Not ___
2nd Reading Amd ___
3rd Reading Amd ___ Pass ___ Fail ___

ENGROSSED

1991

STATE OF WYOMING

91LSO-0259.ENG

HOUSE BILL NO. 0207

Taxpayer bill of rights.

Sponsored by: Representative(s) BEBOUT, BLACKWELL, CUBIN, ENZI,
HARRIS, LUMMIS, MARTON, O'TOOLE, PLANT, SIMONS,
TIBBS, GOODENOUGH, VASEY, KUNZ and TIPPETS and
Senator(s) GERINGER, MADER, PREVEDEL and YORDY

A BILL

for

1 AN ACT to create W.S. 39-1-103 relating to a taxpayer bill
2 of rights; specifying certain rights to which a taxpayer
3 is entitled in dealing with the state of Wyoming; requir-
4 ing the department of revenue to publish those rights; and
5 providing for an effective date.

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

7 Section 1. W.S. 39-1-103 is created to read:

8 39-1-103. Taxpayer rights.

9 (a) The department shall publish and make available a

1 list of taxpayer rights, written in plain language, which
2 includes the following rights:

3 (i) A right to taxpayer information services
4 including a location where taxpayers may request copies of
5 public records or obtain explanations of billings and
6 information about their rights and responsibilities;

7 (ii) A right to assurance that no employee of
8 the state shall receive a bonus, be promoted or in any way
9 rewarded on the basis of the amount of assessments or col-
10 lections from taxpayers;

11 (iii) A right to confidentiality as to records
12 protected against disclosure by statute;

13 (iv) A right, if a tax has accrued penalty and
14 interest because the taxpayer relied on erroneous written
15 information or written answers from the state, that the
16 penalty and interest shall not be assessed, provided that
17 the pertinent facts and circumstances disclosed by the
18 taxpayer were substantially correct and complete;

19 (v) A right to enter into installment payment
20 agreements on tax assessments for tax liabilities where
21 repayment requirements are met and where payment in a lump

1 sum would cause severe inconvenience to the taxpayer;

2 (vi) A right to tax notices that describe in
3 plain terms the basis for assessments and describe the
4 procedures for appeal.

5 (b) The list of taxpayer rights is supplemental to
6 other rights provided by law.

7 Section 2. This act is effective July 1, 1991.

8 (END)

HB0207SS1/

TO ENGROSSED COPY

Page 2-line 1

After "rights" insert "in the area of state
tax administration and collection".

Page 3-line 2

Delete "tax" insert "assessment". TWIFORD,
CHAIRMAN

FEB 11 1991

HB 207

①

✓ HB0207SS1/AE ✓ TO ENGROSSED COPY

✓ Page 2-line 1 After "rights" insert "in the area of state tax administration and collection".

✓ Page 3-line 2 Delete "tax" insert "assessment". TWIFORD, CHAIRMAN

FEB 12 1991

HB0207S21/AE ✓ TO ENGROSSED COPY

✓ Page 2-line 8 After "state" insert "or contract auditor employed by any taxing authority". SCOTT

FEB 13 1991

✓ HB0207S31/AE ✓ TO ENGROSSED COPY

✓ Page 1-line 4 After ";" insert "providing for enforcement of rights;".

✓ Page 3-line 5 ✓ After "(b)" insert "Any taxpayer may bring an action to enjoin any violation of the rights provided by subsection (a) of this section."; delete "is" insert "and enforcement provisions provided in this section are". SCOTT

1 THE LEGISLATURE OF THE STATE OF WYOMING

2 JOINT CONFERENCE REPORT

3 Cheyenne, Wyoming

4 February 20, 1991

5 To the Honorable President of the Senate, and the Honorable
6 Speaker of the House of Representatives:

7 We, your Joint Conference Committee appointed to confer
8 on House Bill No. 0207, respectfully recommend as follows:

9 HB0207JC1/*AA* TO ENGROSSED COPY

10 Adopt the following Senate amendments:

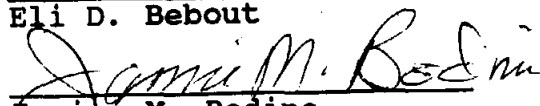
11 HB0207SS1/AE

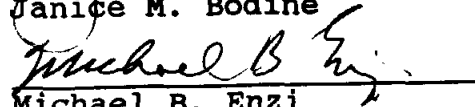
12 HB0207S31/AE

13 Delete the following Senate amendment:

14 HB0207S21/AE



Eli D. Bebout



Janice M. Bodine


Michael B. Enzi

HOUSE


Charles Scott


Terry L. Guice


Jerry B. Dixon

SENATE

HE0207SS1/AE

TO ENGROSSED COPY

2-11-97

Page 2-line 1

After "rights" insert "in the area of state
tax administration and collection".

Page 3-line 2

Delete "tax" insert "assessment". TWIFORD,
CHAIRMAN

Due

2-11-71

HB0207SW1/ *FE* TO ENGROSSED COPY

Page 2-line 18 Before ";" insert ". For purposes of this paragraph, state mineral value determinations which establish the basis for severance and ad valorem tax payments by themselves, shall not constitute written information or written answers from the state".
CAMERON

Done

Page 1-line 4

After ";" insert "providing for enforcement of rights;".

Page 3-line 5

After "(b)" insert "Any taxpayer may bring an action to enjoin any violation of the rights provided by subsection (a) of this section."; delete "is" insert "and enforcement provisions provided in this section are". SCOTT

Dave

HB0207S21/AE

TO ENGROSSED COPY

2-11-91

Page 2-line 8

After "state" insert "or contract auditor
employed by any taxing authority". SCOTT

Done

THE LEGISLATURE OF THE STATE OF WYOMING
JOINT CONFERENCE REPORT

Cheyenne, Wyoming

February 20, 1991

To the Honorable President of the Senate, and the Honorable
Speaker of the House of Representatives:

We, your Joint Conference Committee appointed to confer
on House Bill No. 0207, respectfully recommend as follows:

HB0207JC1/*SA* TO ENGROSSED COPY


Adopt the following Senate amendments:

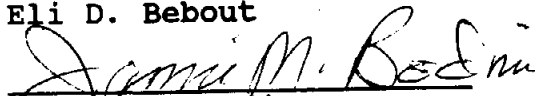
HB0207SS1/AE

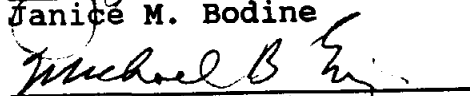
HB0207S31/AE

Delete the following Senate amendment:

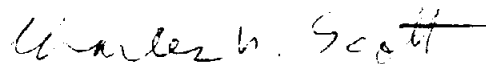
HB0207S21/AE


Eli D. Bebout



Janice M. Bodine

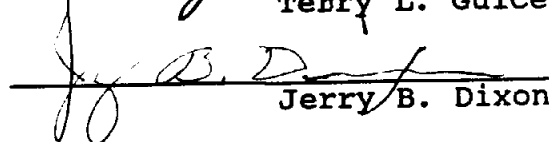

Michael B. Enzi

HOUSE



Charles Scott


Terry L. Guice


Jerry B. Dixon

SENATE

1 HB0207HS1/AE (CORRECTED COPY)

- 2 ✓ Page 2-line 9 Delete "be paid," insert "receive a bonus,
3 be".
- 4 ✓ Page 2-line 14 Delete "the" insert "timely".
- 5 ✓ Page 2-line 20 After "circumstances" insert "disclosed by
6 the taxpayer".
- 7 ✓ Page 2-line 21 Delete "fully disclosed." insert
8 "complete;" and delete balance of line.
- 9 ✓ Page 2-line 22 Delete.
- 10 ✓ Page 3-line 1 Delete.
- 11 ✓ Page 3-line 2 Delete "consideration for" insert "enter
12 into".
- 13 ✓ Page 3-line 5 Delete "unusual, unnecessary or".
- 14 ✓ Page 3-line 7 Delete "descriptive".
- 15 ✓ Page 3-line 8 Delete "provide" insert "describe in plain
16 terms".
- 17 ✓ Page 3-line 10 Delete "are" insert "is". TIPTON, CHAIRMAN

Adopted

- 1 HB0207HW1/A
- 2 ✓ Page 2-line 14 After "right" insert "," and delete the
3 balance of the line including the standing
4 committee amendment (HB0207HS1/A) to this
5 line.
- 6 ✓ Page 2-line 15 Delete.
- 7 ✓ Page 2-line 16 Delete the line through ".".
- 8 ✓ Page 2-line 18 Delete "then" insert ", that". SULLIVAN

Adopted

1 HB0207H21/AE (CORRECTED COPY)

- 2 ✓ Page 1-lines 5 and 6 Delete.
- 3 ✓ Page 1-line 7 Delete the line through ";".
- 4 ✓ Page 3-lines 12 through 20 Delete.
- 5 ✓ Page 4-lines 1 through 3 Delete.
- 6 ✓ Page 4-line 4 Delete "3" insert "2". P. MACMILLAN

Adopted

1 HB0207JC1/AA TO ENGROSSED COPY

2 Adopt the following Senate amendments:

3 HB0207SS1/AE
4 HB0207S31/AE

5 Delete the following Senate amendment:

6 HB0207S21/AE

7 BEBOUT, BODINE, ENZI, SCOTT, GUICE, DIXON

Adopted

TO: Joint Conference Committee Chairman

FROM: House Attorneys

Attached is the Joint Conference Report which you requested:

(i) Please review the report carefully before obtaining signatures;

(ii) In order to identify these two documents as the "originals" the House committee chairman needs to sign in Red or Blue ink. All other conferees may sign in any color;

(iii) Both Documents need to be signed by the House and Senate conferees;

(iv) Turn both of the signed Documents in to the Chief Clerk of the House.

s;JCC-CHAIRMAN

House of Intro
 To Com. No. _____
 Stand Report Do Amd Not _____
 Com Whole Do Amd Not _____
 2nd Reading Amd _____
 3rd Reading Amd Pass Fail _____

Second House
 To Com No. _____
 Stand Report Do Amd Not _____
 Com Whole Do Amd Not _____
 2nd Reading Amd _____
 3rd Reading Amd Pass Fail _____

INTRODUCED

1991

STATE OF WYOMING

91LSO-0259.01

HOUSE BILL NO. 0207

Taxpayer bill of rights.

Sponsored by: Representative(s) BEBOUT, BLACKWELL, CUBIN, ENZI,
 HARRIS, LUMMIS, MARTON, O'TOOLE, PLANT, SIMONS,
 TIBBS and TIPPETS and Senator(s) GERINGER, MADER,
 PREVEDEL and YORDY

A BILL

for

1 AN ACT to create W.S. 39-1-103 relating to a taxpayer bill
 2 of rights; specifying certain rights to which a taxpayer
 3 is entitled in dealing with the state of Wyoming; requir-
 4 ing the department of revenue to publish those rights;
 5 requiring the department to institute a toll free tax
 6 information telephone service; providing an appropriation
 7 and staff; and providing for an effective date.

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

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10 39-1-103. Taxpayer rights.

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10 on the basis of the amount of assessments or collections
11 from taxpayers;

12 (iii) A right to confidentiality as to records
13 protected against disclosure by statute;

14 (iv) A right to depend on the written informa-
15 tion and written answers given by the appropriate state
16 officer or employee. If a tax has accrued penalty and
17 interest because the taxpayer relied on erroneous written
18 information or written answers from the state then the
19 penalty and interest shall not be assessed, provided that
20 the pertinent facts and circumstances were substantially
21 correct and fully disclosed. The tax assessment may also
22 be waived upon departmental approval pursuant to standards

1 established by rule and regulation;

2 (v) A right to consideration for installment
3 payment agreements on tax assessments for tax liabilities
4 where repayment requirements are met and where payment in
5 a lump sum would cause unusual, unnecessary or severe
6 inconvenience to the taxpayer;

7 (vi) A right to descriptive tax notices that
8 provide the basis for assessments and describe the proce-
9 dures for appeal.

10 (b) The list of taxpayer rights are supplemental to
11 other rights provided by law.

12 (c) The department shall establish a toll free tax
13 information telephone line for use by taxpayers to obtain
14 tax information services.

15 Section 2.

16 (a) The department of revenue is authorized one (1)
17 additional full-time position to support the information
18 telephone line authorized in W.S. 39-1-103.

19 (b) There is appropriated to the department of reve-
20 nue from the general fund thirty thousand dollars

1 (\$30,000.00) for staff salary and benefits, equipment and
2 telephone services authorized under this act for the fis-
3 cal year commencing July 1, 1991.

4 Section 3. This act is effective July 1, 1991.

5 (END)

FISCAL NOTE


<u>Anticipated REVENUE to:</u>	<u>FY 1992</u>	<u>FY 1993</u>	<u>FY 1994</u>
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL ESTIMATED REVENUE	_____	_____	_____

<u>Anticipated COST to:</u>	<u>FY 1992</u>	<u>FY 1993</u>	<u>FY 1994</u>
General Fund	\$90,337.00	\$90,337.00	\$90,337.00
TOTAL ESTIMATED COST	\$90,337.00	\$90,337.00	\$90,337.00

<u>Anticipated SAVINGS to:</u>	<u>FY 1992</u>	<u>FY 1993</u>	<u>FY 1994</u>
General Fund	\$10,700.00	\$10,700.00	\$10,700.00
TOTAL ESTIMATED SAVINGS	\$10,700.00	\$10,700.00	\$10,700.00

<u>Anticipated Change in Personnel:</u>	<u>FY 1992</u>	<u>FY 1993</u>	<u>FY 1994</u>
Full-Time	1	1	1
Part-Time			
Temporary			
Time-Limited, Other			
TOTAL PERSONNEL IMPACT	1	1	1

This bill provides for an appropriation of \$30,000 from the general fund. According to a spokesman for the Department of Revenue and Taxation, this amount will cover part of the cost of providing toll free telephone service.

1 HB0207H21/FC (CORRECTED COPY)
2 Page 3-lines 2 through 6 Delete entirely including the
3 standing committee amendment (HB0207HS1/AC)
4 to these lines.
5 Page 3-line 7 Delete "(vi)" insert "(v)". P. MACMILLAN 

1 HB0207HS1/FC (CORRECTED COPY)
2 Page 1-lines 5 and 6 Delete.
3 Page 1-line 7 Delete the line through ";".
4 Page 3-lines 12 through 20 Delete.
5 Page 4-lines 1 through 3 Delete.
6 Page 4-line 4 Delete "3" insert "2". TIPTON, CHAIRMAN 