

75 LSO 042

# HOUSE BILL 9

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Title: AN ACT to amend W.S. 39-270 relating to the assessment and levy of the car company tax; and providing for collection by the department of revenue and the state auditor.

Sponsored by *[Signature]*  
*[Signature]*

DATE	ACTION	DATE	ACTION
JAN 1 5 1975	INTRODUCED READ FIRST TIME	FEB 5 1975	RECEIVED FROM SENATE
	REFERRED TO COM. NO. <u>3</u> DELIVERED TO COM. NO. <u>3</u>		SENT TO LSO FOR ENROLLING
JAN 2 8 1975	RETURNED		RECEIVED FROM LSO ENROLLED
	RECOMMENDED DO <u>DO</u> PLACED ON GENERAL FILE		HB 9 = HEA 16
JAN 2 8 1975	CONSIDERED IN COM. OF WHOLE RECOMMENDED DO <u>PASS</u>		HEA NO. <u>16</u>
JAN 2 4 1975	READ SECOND TIME		SIGNED BY SPEAKER <u>2-7-75</u>
JAN 2 7 1975	Read Third Time		SIGNED BY PRESIDENT <u>2-8-75</u>
	<b>PASSED</b> Ayes <u>3</u> Nays <u>2</u> Excused <u>2</u> Absent <u>0</u> Sent to Senate		APPROVED BY GOVERNOR <u>2-12-75</u>
JAN 2 7 1975	READ FIRST TIME		CHAPTER NO. <u>24</u> SESSION LAWS OF WYOMING
JAN 2 7 1975	REFERRED TO COM. NO. <u>3</u>		<u>HB9/D</u>
JAN 2 7 1975	DELIVERED TO COM. NO. <u>3</u>		
JAN 3 1 1975	COM. RECOMMENDATION <u>DO PASS</u>		
FEB 3 1975	CONSIDERED IN COM. OF WHOLE <u>DO PASS</u>		
FEB 4 1975	READ SECOND TIME		
FEB 5 1975	READ THIRD TIME		
	<b>PASSED</b> Ayes <u>36</u> Nays <u>0</u> Excused <u>4</u> Absent <u>0</u>		
	SENT TO HOUSE		

## Roll Call of the Senate of the FORTY-THIRD LEGISLATURE Of Wyoming

	EXCUSED	ABSENT	AYES	NOES
31 BOYLE			✓	
30 CHRISTENSEN			✓	
29 CUNDALL			✓	
28 DAILY			✓	
27 DAVIS	✓			
26 GEIS			✓	
25 HITCHCOCK			✓	
24 JOHNSON			✓	
23 KENDIG			✓	
22 KIMBALL			✓	
21 LEIMBACK			✓	
20 MADSEN			✓	
19 MAJHANOVICH			✓	
18 MOORE			✓	
17 MYERS				
16 NICHOLS	✓			
15 NORRIS			✓	
14 NORTHRUP			✓	
13 NOTT			✓	
12 NOVOTNY			✓	
11 OSTLUND			✓	
10 RECTOR			✓	
9 ROGERS			✓	
8 SADLER	✓			
7 SEARL	✓			
6 SEDAR			✓	
5 STAFFORD			✓	
4 TAGGART			✓	
3 TURNER			✓	
2 WALLOP			✓	
1 MR. PRESIDENT			✓	

PRESENT .....	AYES ..... 26 .....
	NOES ..... 0 .....
	EXCUSED ..... 4 .....
	ABSENT ..... 0 .....
	TOTAL ..... 30 .....
	LESS .....

#21 B 9

Third Reading

Date 1-27-7

# Roll Call of the House

of the

## FORTY-THIRD LEGISLATURE

### Of Wyoming

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
63 ARNEY	✓				28 McMILLAN	✓			
62 BOUCHER	✓				27 MEENAN	✓			
61 BUCK	✓				26 MOCKLER	✓			
60 BURNETT					25 MORTON	✓			
59 BUTTERFIELD <sup>EX</sup>	✓		EX		24 O'NEIL	✓			
58 CHASTEEN	✓				23 ORRISON	✓			
57 COFFMAN	✓				22 OSLUND	✓			
56 COPENHAVER	✓				21 PARKS <sup>EX</sup>			EX	
55 CRANFILL	✓				20 PETERAL	✓			
54 CREWS	✓				19 PROFFIT	✓			
53 CROSS	✓				18 PROSSER	✓			
52 CURRY	✓				17 ROTH	✓			
51 DONLEY	✓				16 SALISBURY	✓			
50 DOWNING	✓				15 SCHWOPE	✓			
49 EDWARDS	✓				14 SCOTT	✓			
48 ENGEN	✓				13 SIDI	✓			
47 ESKENS	✓				12 SIMPSON	✓			
46 FLEISCHLI	✓				11 SMITH	✓			
45 FRISBY	✓				10 SMYTH	✓			
44 GEESEY	✓				9 STEWART	✓			
43 A. GRAHAM	✓				8 TRUE	✓			
42 L. GRAHAM	✓				7 URBIGKIT	✓			
41 HANSEN	✓				6 VAN VELZOR	✓			
40 HELLBAUM	✓				5 VINICH	✓			
39 HOLLAND	✓				4 WILKINS	✓			
38 HUNTER	✓				3 ZIMMER	✓			
37 HURSH	✓				2 ZUMBRUNNEN	✓			
36 JENNINGS	✓				1 MR. SPEAKER	✓			
35 JENSEN	✓								
34 JOHNSON	✓								
33 JONES	✓								
32 KINNAMAN	✓								
31 LEEDY	✓								
30 McCARTHY	✓								
29 McDANIEL	✓								

PRESENT.....

AYES ..... 55

NOES ..... 2

EXCUSED ..... 2

ABSENT ..... 1

TOTAL .....

LESS .....

1975

STATE OF WYOMING

75LSO-042.01

HOUSE BILL NO. 9

Assessment & collection of tax on rolling stock.

Sponsored by: Representatives BUCK and STEWART

A BILL



for

1 AN ACT to amend W.S. 39-270 relating to the assessment and  
2 levy of the car company tax; and providing for collection  
3 by the department of revenue and the state auditor.

4 Be It Enacted by the Legislature of the State of Wyoming.

5 Section 1. W.S. 39-270 is amended to read:

6 39-270. Determination of mileage and valuation of  
7 cars; assessment, levy, collection and disposition of tax;  
8 interest for delinquency; remedies. ~~It shall be the duty~~  
9 of The state board of equalization ~~to~~ SHALL ascertain from  
10 the statements ~~now~~ required from the car companies and  
11 ~~based-upon~~ the reports made by the railway companies oper-  
12 ating in the state, the total mileage of the cars of each  
13 ~~such-mercantile-or-other~~ company, ~~corporation, firm or~~  
14 ~~individual, within~~ FOR the period of one (1) year within  
15 this state. ~~Said~~ THE board shall ~~ascertain~~ DETERMINE the  
16 number of cars of each ~~such-mercantile-or-other~~ company,

1 ~~corporation, firm or individual~~ by determining the number  
2 of cars which if kept in the state would be reasonably  
3 required in making such mileage, and ~~such~~ THIS number of  
4 cars ~~so found~~ shall be the number of cars on which each  
5 ~~such mercantile or other~~ company, ~~corporation, firm or~~  
6 ~~individual~~ shall be assessed for ~~said~~ THAT year. The ~~said~~  
7 board shall ~~ascertain and~~ fix the valuation upon each par-  
8 ticular class of cars, which as nearly as possible, shall  
9 be the true value of ~~such~~ THE cars, and the number ~~so~~  
10 ascertained shall be assessed to the ~~respective mercantile~~  
11 ~~or other~~ company. ~~corporation, firm or individual, For~~  
12 ~~the purpose of making the assessment,~~ The board is  
13 ~~authorized to~~ MAY base the assessment upon the returns of  
14 the several railroad companies. In case any ~~such mercan-~~  
15 ~~tile or other~~ company ~~corporation, firm or individual,~~  
16 ~~shall fail~~ FAILS or ~~refuse~~ REFUSES to make the REQUIRED  
17 statement, ~~herein required,~~ the board shall fix the value  
18 of such cars, and in determining the number and value of  
19 ~~such~~ cars the board, insofar as ~~may be~~ practicable, shall  
20 harmonize the statements of the several car companies,  
21 ~~mercantile or other companies, corporations, firms or~~  
22 ~~individuals~~ with respect thereto and ~~such~~ THE assessment  
23 shall be included in the records and proceedings of the  
24 board. ~~It shall also be the duty of~~ The ~~said~~ board of  
25 equalization, ~~and it is hereby authorized and empowered,~~

1 ~~for-the-purpose-of-taxation,~~ SHALL each year when ~~it--has~~  
2 ~~determined-the-number-of-miles-traveled-by,~~ and the valua-  
3 ~~tion--of--any-car-or-cars-of-each-such-mercantile-or-other~~  
4 ~~company,~~ corporation, firms or individuals over the ~~lines~~  
5 ~~of-any-of-the-several-railroad-companies-operating-in-this~~  
6 ~~state,~~ and the proper mileage apportionment of such valua-  
7 ~~tion,~~ ~~to~~ make a levy equal to the statewide average  
8 county, school district and state levy for the year  
9 immediately preceding against the values assessed for each  
10 of the **respective** counties through which ~~said-car-or~~ THE  
11 cars may have been operated. When the tax due ~~shall--have~~  
12 ~~been~~ IS determined the state board of equalization shall  
13 ~~cause-to-be-sent~~ SEND to each owner ~~of--such--property~~ a  
14 statement of the amount of the ~~valuation-or~~ assessment,  
15 the rate of levy and the amount of tax due, which ~~tax--so~~  
16 ~~found--and-upon-notification-issued~~ shall be paid ~~into-the~~  
17 ~~state-treasury,~~ TO THE DEPARTMENT OF REVENUE. When all of  
18 ~~such~~ THESE taxes have been collected ~~it-shall-be-the--duty~~  
19 ~~of~~ the state treasurer ~~to~~ SHALL pay to the respective  
20 county treasurers the amount due their **respective** coun-  
21 ties. The county treasurer shall ~~then~~ credit all ~~such~~  
22 THESE taxes to a fund to be known as the "private railroad  
23 car tax fund"; and ~~subsequent--to--the--time~~ AFTER the  
24 regular state, county and school district levies are made,  
25 distribute ~~the--same-in-the-relative-proportions-required~~

1 ~~in-the-levies~~, THEM in the same manner as property taxes  
2 are distributed. To determine the entitlement to the  
3 state, county and school districts the county treasurer  
4 shall apportion the ~~same~~ TAXES to the various school dis-  
5 tricts through which ~~said-car-or~~ THE cars may have oper-  
6 ated ~~and--said--apportionment--shall-be-made~~ on the ratio  
7 that main ~~tract~~ TRACK mileage in each ~~particular~~ school  
8 district bears to the total main track mileage within the  
9 ~~particular~~ county. ~~in-the-event-that~~ If the taxes levied,  
10 ~~as-provided-in-this-section, shall-not-have-been~~ ARE NOT  
11 paid on ~~or-before-the-thirty-first-day-of~~ December 31 of  
12 the year ~~in-which-it-was~~ levied, they shall become delin-  
13 quent and shall bear interest ~~thereafter~~ at the rate of  
14 eleven percent (11%) per annum, and If ~~such~~ THE taxes  
15 and interest due ~~thereon-shall-not-have-been~~ ARE NOT paid  
16 ~~on-the-first-day-of~~ BEFORE February 1 following the levy,  
17 ~~thereof~~, the state ~~treasurer~~ AUDITOR may collect ~~the-same~~  
18 THEM by distress and sale of any property belonging to  
19 ~~such~~ THE delinquent owner in the ~~same~~ manner ~~as-is~~  
20 required of county treasurers, ~~in--like--cases~~, and the  
21 order ~~or-certificate~~ of the state board of equalization ~~in~~  
22 ~~such-cases~~ shall be sufficient authority therefore, or The  
23 state ~~treasurer~~ AUDITOR may use any other remedy, ~~legal~~  
24 ~~equitable-or-extraordinary~~ AVAILABLE for the collection of  
25 monies due.

