

HOUSE BILL

0326

HOUSE BILL 0326

HB0326FT03

AN ACT to amend W.S. 39-6-406(h) (intro) relating to sales and use tax; amending sales and use tax penalties and interest on motor vehicles as specified; and providing for an effective date.

Introduced by:

Ray Harrison

HOUSE ACTION ON HOUSE BILL

1/27 ☒ Introduced
 Aye ___ No ___ Ex ___ Ab ___
☒ Read First Time and Ref. to
 Committee No. 8
☐ Failed Introduction
 Aye ___ No ___ Ex ___ Ab ___
2/1 Returned from Committee No. 8
 with Recommendation:
☒ Do Pass; ☐ Amend & Do
 Pass; ☐ Do Not Pass;
☐ W/O Recomm; ☐ Re-Refer to
 Committee No. ___
1 Re-referred to Committee No. ___
1 Returned from Committee No. ___
 with Recommendation:
☐ Do Pass; ☐ Amend & Do
 Pass; ☐ Do Not Pass;
☐ W/O Recomm; ☐ Re-Refer to
 Committee No. ___
2/3 Considered in Comm. of Whole
☐ Amended
☒ Recommended Do Pass
☐ Failed Comm. of Whole
☐ Indefinitely Postponed
☐ Other: ___
2/6 Read Second Time
☐ Amended
☒ Do Pass
☐ Do Not Pass
☐ Accelerated to 3rd Rdg.
2/7 Read Third Time
☐ Amended
☒ Passed ☐ Failed
 Aye 57 No 3 Ex 0 Ab 0
☐ Held for Reconsideration
☐ Motion to Reconsider
☐ Passed ☐ Failed
 Aye ___ No ___ Ex ___ Ab ___
☐ Third Reading Vote
 (On Reconsideration)
☐ Passed ☐ Failed
 Aye ___ No ___ Ex ___ Ab ___
2/7 Sent to Senate (No Amendments)
1 Sent to LSO for Engrossing
1 ENGROSSED
1 Sent to Senate

SENATE ACTION ON HOUSE BILL

3/8 Received. Read First Time.
 Referred to Committee No. 3
2/15 Returned from Committee No. 3
 with Recommendation:
☐ Do Pass; ☒ Amend & Do
 Pass; ☐ Do Not Pass;
☐ W/O Recomm; ☐ Re-Refer to
 Committee No. ___
1 Re-referred to Committee No. ___
1 Returned from Committee No. ___
 with Recommendation:
☐ Do Pass; ☐ Amend & Do
 Pass; ☐ Do Not Pass;
☐ W/O Recomm; ☐ Re-Refer to
 Committee No. ___
2/20 Considered in Comm. of Whole
☒ Amended
☒ Recommended Do Pass
☐ Failed Comm. of Whole
☐ Indefinitely Postponed
☐ Other: ___
2/24 Read Second Time
☐ Amended
☒ Do Pass
☐ Do Not Pass
☐ Accelerated to 3rd Rdg.
2/22 Read Third Time
☐ Amended
☒ Passed ☐ Failed
 Aye 30 No 0 Ex 0 Ab 0
☐ Held for Reconsideration
☐ Motion to Reconsider
☐ Passed ☐ Failed
 Aye ___ No ___ Ex ___ Ab ___
☐ Third Reading Vote
 (On Reconsideration)
☐ Passed ☐ Failed
 Aye ___ No ___ Ex ___ Ab ___
2/22 Sent to House
2/22 Sent for Enrolling
 HEA No. 98
2/24 Signed by Speaker
2/24 Signed by President
2/27 Approved by Governor
 Chapter No. 164

NOTES: ADDITIONAL HOUSE / SENATE ACTION

2/22
[4] House Concurred in Senate Amendments.
[1] House Did not Concur in Senate Amendments.
Aye 53 No 5 Ex 2 Ab 0

☐ Request for New Committee.
☐ House Adopted JCC# _____
☐ House Did Not Adopt JCC# _____
 Aye No Ex Ab _____
☐ Senate Adopted _____
☐ Senate Did Not Adopt _____
 Aye No Ex Ab _____

/ [] Request for New Committee.
 / [] House Adopted JCC#
 / [] House Did Not Adopt JCC#
 Aye No Ex Ab
 [] Senate Adopted
 [] Senate Did Not Adopt
 Aye Na Ex Ab

/ [] Request for New Committee.
 / [] House Adopted JCC#
 / [] House Did Not Adopt JCC#
 Aye No Ex Ab
 [] Senate Adopted
 [] Senate Did Not Adopt
 Aye No Ex Ab

SENATE ROLL CALL - FIFTY-THIRD WYOMING LEGISLATURE

Date 2-22-95 Bill # HB 326 Intro 3rd Rdg X Concur Rules/Susp

Other Action: Consent List JCC#

Moved by: Seconded by:

	Ayes	Noes	Excused	Absent	Conflict
APPLEGATE	✓				
BARTON	✓				
CAMERON	✓				
CATHCART	✓				
COE	✓				
EDDINS					
ENZI	✓				
GEIS	✓				
GILBERTZ	✓				
GOODENOUGH	✓				
GRIEVE	✓				
HARRIS	✓				
HAWKS	✓				
KINNISON	✓				
KUNZ	✓				
LARSON	✓				
LAWLER	✓				
MAXFIELD	✓				
MEIER	✓				
MILLER	✓				
PECK	✓				
PHILLIPS	✓				
PICARD	✓				
PREVEDEL	✓				
SARCLETTI	✓				
SCHIFFER	✓				
SCOTT	✓				
TWIFORD	✓				
VINICH	✓				
ZIMMERMAN	✓				
MR. PRESIDENT	✓				

PRESENT AYES 30
 NOES
 EXCUSED
 ABSENT
 CONFLICT
 TOTAL 30

Passed X
 Failed

HOUSE ROLL CALL - FIFTY-THIRD WYOMING LEGISLATURE

Date 2-22-75 Bill # HB 326 Intro 3rd Rdg Concur ✓ Rules/Susp

Other Action: Motion to Amend with Senate Amendment JCC# _____

Moved by: Rep. Harrison Seconded by: _____

Ayes	Noes	Excused	Absent	Conflict		Ayes	Noes	Excused	Absent	Conflict	
✓					ANDERSON	✓					MORROW
✓					BADGETT	✓					NAGEL
✓					BAKER	✓					NELSON
✓					BARKER		✓				PARADY
✓					BATY			✓			PARK
✓					BEBOUT	✓					PASENEAUX
✓					BENSEL	✓					PERKINS
✓					BETTS	✓					PHILP
	✓				BOSWELL	✓					REED
	✓				BOWRON	✓					ROSE
✓					BURNS	✓					RYCKMAN
✓					CASE	✓					SELBY
✓					DEVIN	✓					SESSIONS
✓					DEWITT	✓					SHIPPY
✓					DIERCKS	✓					SHREVE
✓					ERB	✓					SIMONS
✓					EYRE			✓			STAFFORD
✓					GAMS	✓					STARK
✓					HAGEMAN		✓				TAYLOR-HORTON
✓					HANES	✓					TEMPEST
✓					HARRISON	✓					TIPTON
✓					HINCHEY	✓					TOMASSI
✓					HINES	✓					WASSERBURGER
✓					HUCKFELDT	✓					WILLFORD
✓					JOHNSON		✓				WOOLDRIDGE
✓					LAW	✓					ZANETTI
✓					LUTHI	✓					MR. SPEAKER
✓					MACMILLAN						
					MARTON						
✓					MASSIE						
✓					MCCONIGLEY						
✓					MCMURTREY						
✓					MOCKLER						
✓					MOORE						

AYES 53

NOES 5

EXCUSED 2

ABSENT _____

CONFLICT _____

TOTAL 60

LESS _____

PRESENT _____

Passed ☒

Failed _____

HOUSE ROLL CALL - FIFTY-THIRD WYOMING LEGISLATURE

Date 2-7-95 Bill # HB 326 Intro 3rd Rdg ☒ Concur Rules/Susp

Other Action: _____ JCC# _____

Moved by: _____ Seconded by: _____

Ayes	Noes	Excused	Absent	Conflict		Ayes	Noes	Excused	Absent	Conflict	
✓					ANDERSON		✓				MORROW
✓					BADGETT	✓					NAGEL
✓	✗				BAKER	✓					NELSON
✓					BARKER	✓					PARADY
✓					BATY	✓					PARK
✓					BEBOUT	✓					PASENEAUX
✓					BENSEL	✓					PERKINS
✓					BETTS	✓					PHILP
✓	✗				BOSWELL	✓					REED
✓					BOWRON	✓					ROSE
✓					BURNS	✓					RYCKMAN
✓	✗				CASE	✓					SELBY
✓					DEVIN	✓					SESSIONS
✓					DEWITT	✓					SHIPPY
✓					DIERCKS	✓					SHREVE
✓					ERB	✓					SIMONS
✓					EYRE	✓					STAFFORD
✓					GAMS	✓					STARK
✓					HAGEMAN	✓					TAYLOR-HORTON
✓					HANES	✓					TEMPEST
✓					HARRISON	✓					TIPTON
✓	✗				HINCHEY	✓					TOMASSI
✓					HINES	✓					WASSERBURGER
✓					HUCKFELDT	✓					WILLFORD
✓					JOHNSON		✓				WOOLDRIDGE
✓					LAW	✓					ZANETTI
	✓				LUTHI	✓					MR. SPEAKER
✓					MACMILLAN	<div style="display: flex; justify-content: space-between;"> AYES <u>57</u> PRESENT _____ </div> <div style="display: flex; justify-content: space-between;"> NOES <u>3</u> _____ </div> <div style="display: flex; justify-content: space-between;"> EXCUSED _____ _____ </div> <div style="display: flex; justify-content: space-between;"> ABSENT _____ _____ </div> <div style="display: flex; justify-content: space-between;"> CONFLICT _____ _____ </div> <div style="display: flex; justify-content: space-between;"> TOTAL <u>60</u> LESS _____ </div>					
					MARTON						
✓					MASSIE						
✓					MCCONIGLEY						
✓					MCMURTREY						
✓					MOCKLER						
✓					MOORE						

Passed ✓ _____

Failed _____

INTRODUCED

1995

STATE OF WYOMING

95LSO-0697.01

HOUSE BILL NO. 0326

Motor vehicles-sales and use tax penalties.

Sponsored by: Representative(s) HARRISON

A BILL

for

1 AN ACT to amend W.S. 39-6-406(h) (intro) relating to sales
2 and use tax; amending sales and use tax penalties and
3 interest on modified motor vehicles as specified; and pro-
4 viding for an effective date.

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

6 Section 1. W.S. 39-6-406(h) (intro) is amended to
7 read:

8 39-6-406. MOTOR VEHICLES, HOUSE TRAILERS, TRAILER
9 COACHES, TRAILERS OR SEMITRAILERS; EXCEPTION FOR MOPEDS,
10 MOTORCYCLES AND RECREATIONAL VEHICLES.

11 (h) If the sales or use tax on a vehicle, including

=====

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

=====

- 1 -

**NO SIGNIFICANT FISCAL OR
PERSONNEL IMPACT AT STATE LEVEL**

HB 326

1 local option sales or use tax, under article 4 or 5 of
2 this chapter, is not paid within forty-five (45) days
3 after the date of the sale, or in the case of a motor
4 vehicle brought into this state after the vehicle is modi-
5 fied to prepare the vehicle for its intended use, forty-
6 five (45) days after the modified vehicle is brought into
7 the state:

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

12 (END)

THE LEGISLATURE OF THE STATE OF WYOMING

House of Representatives

Cheyenne, January 31, 1995..

Mr. Speaker:

Your Committee No. 8 on TRANSPORTATION & HIGHWAYS
 to whom was referred House Bill No. 0326
 respectfully reports same back to the House with the recommendation that it

DO PASSAYESNOESEXCUSED

ANDERSON
 BADGETT
 BURNS
 JOHNSON
 STARK
 TAYLOR-HORTON
 WOOLDRIDGE
 CHAIRMAN HARRISON

REED


 RAY HARRISON

Chairman

AMENDMENT LIST

DATE 2/6 BILL NO. HB 326 Circle One: COW (2nd) 3rd

HB 326 H 201 / F

HB 326 H 202 / F

THE LEGISLATURE OF THE STATE OF WYOMING

Senate

Cheyenne, February 15, 1995

Mr. President:

Your Committee No. 3 on REVENUE
 to whom was referred HB No. 0326

respectfully reports same back to the Senate with the recommendation that

it DO PASS as amended. See Schedule A.

HB0326 SS01/
 MK

AYES: Senators Enzi, Applegate, Harris, Larson, Peck

Michael B. Enzi

MICHAEL B. ENZI

Chairman

- Page 1-line 3 Delete "modified".
- Page 2-line 4 After "state" delete balance of line.
- Page 2-line 5 Delete line through "use".
- Page 2-line 6 Delete "modified". ENZI, CHAIRMAN

AMENDMENT LIST

DATE 2-20-95 BILL NO. HB 326 Circle One: COW 2nd 3rd

HB 03265501/A En2i

SWD1/A Applegate

SENATE
WYOMING STATE LEGISLATURE

Concurred

Message No. 418

Concurrence Requested

Mr. Speaker:

February 22, 1995

H.B. No. 0326

Motor vehicles-sales and use tax penalties.

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

HB0326SS01/A

Page 1-line 3

Delete "modified".

Page 2-line 4

After "state" delete balance of line.

Page 2-line 5

Delete line through "use".

Page 2-line 6

Delete "modified". ENZI, CHAIRMAN

HB0326SW01/A

Page 2-line 7


Before ":" insert "if the owner submits to the county treasurer an affidavit and any other satisfactory proof as necessary to verify the date the vehicle was brought into the state". APPLEGATE

Ayes 30 Noes 0 Excused 0 Absent 0

February 22, 1995

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

Sincerely,

A handwritten signature in cursive script, appearing to read "L. C. Hanes".

Liv C. Hanes
Senate Chief Clerk

Bill Jacket Attached

1 HB0326H202/ F

2 Page 1-line 1 After "(into)" insert ", (i) and (iii)".

3 Page 1-line 3 After ";" insert "extending time period
4 before penalties and interest will be
5 imposed as specified;".

6 Page 1-line 6 After "(intro)" insert ", (i) and (iii)".

7 Page 2-line 2 Strike "forty-five--{45}" insert "sixty
8 (60)".

9 Page 2-line 5 Delete "forty-".

10 Page 2-line 6 Delete "five (45)" insert "sixty (60)".

11 Page 2-After line 7 Insert:

12 "(i) Interest shall accrue at the rate of one
13 percent (1%) per month or fractional portion thereof from
14 the ~~forty---fifth~~ sixtieth day after the date of all sales
15 and use taxes, interest and civil fees due. County trea-
16 surers shall collect interest due under this subsection
17 which shall be forwarded to the department and credited to
18 the state general fund;

19 (iii) The tax is delinquent if the taxpayer or
20 his agent knew or reasonably should have known that the tax
21 liability was not paid within the ~~forty-five-{45}~~ sixty (60)
22 day period.". BEBOUT

1 HB0326H201/ F
2 Page 1-line 3 Delete "modified"; after "vehicles" insert
3 "brought into the state".
4 Page 2-line 4 Delete "after the vehicle is modi-".
5 Page 2-line 5 Delete the line through "use".
6 Page 2-line 6 Delete "modified".
7 Page 2-line 7 Before ":" insert ", provided the owner
8 submits a notarized statement declaring the
9 date when the vehicle was brought into the
10 state". LUTHI

- X Page 1-line 3 Delete "modified".
- X Page 2-line 4 After "state" delete balance of line.
- X Page 2-line 5 Delete line through "use".
- X Page 2-line 6 Delete "modified". ENZI, CHAIRMAN

me

Before ":" insert "if the owner submits to the county treasurer an affidavit and any other satisfactory proof as necessary to verify the date the vehicle was brought into the state". APPLEGATE

Thur