

CHAPTER 96

Original House Bill No. 201

SALES TAX REFUNDS

AN ACT to amend W.S. 39-6-410(c) and 39-6-513 relating to taxation; reducing the period for refunds of overpayment of sales and use taxes from three years to one year; providing for a tolling of the statute of limitations upon receipt of a claim for refund; requiring action within 90 days on a request for refund; and providing for an effective date.

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

Section 1. W.S. 39-6-410(c) and 39-6-513 are amended to read:

39-6-410. Debt and lien of unpaid taxes; action to collect; lien on property when discontinuing business; credits and refunds.

(c) Any license fee, tax assessment, penalty or interest which has been erroneously paid, collected or computed shall be credited against any subsequent tax liability of the vendor or may be refunded. No credit or refund shall be allowed after one (1) year from the date of overpayment. The receipt of a claim for a refund by the department shall toll the statute of limitations. All refund requests received by the department shall be approved or denied within ninety (90) days of receipt. Any refund or credit erroneously made or allowed may be recovered in an action brought by the attorney general in any court of competent jurisdiction.

39-6-513. Credit or refund for overpayments; recovery by state.

Any tax, penalty or interest which has been erroneously paid shall on board approval be credited against any subsequent liability from the payee or may be refunded. No refund shall be allowed after one (1) year from the date of overpayment. The receipt of a claim for a refund by the department shall toll the statute of limitations. All refund requests received by the department shall be approved or denied within ninety (90) days of receipt. Any refund or credit erroneously made or allowed may be recovered in an action brought by the attorney general in a court of competent jurisdiction in Laramie County, Wyoming.

Section 2. This act does not apply to any claim for a refund received by the department before the effective date of this act.

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

Approved February 22, 1989.