

HOUSE BILL

0427

89 LSO - 1800

Title HB0427

AN ACT to amend W.S. 39-6-409(d), 39-6-412(j) introductory paragraph and (k)(vii) introductory paragraph and 39-6-1001(b) and (e) relating to taxpayer accounts; providing that all optional sales and use taxes are subject to taxpayer account contributions; and providing for an effective date.

HOUSE BILL 0427

Introduced by: Cynthia Lummis

DATE	ACTION	DATE	ACTION
JAN 28 1989	READ FIRST TIME	FEB 17 1989	DO PASS
	REFERRED TO COM. NO. 3	FEB 20 1989	READ SECOND TIME
	DELIVERED TO COM. NO. 3		DO PASS
FEB 03 1989	RETURNED	FEB 21 1989	READ THIRD TIME
	Recommended Amend and Do Pass <i>Pages 1-1000</i>		<i>Consent List</i>
FEB 08 1989	CONSIDERED IN COM. OF WHOLE		APPROVED BY GOVERNOR 3-10-89
	Standing Com. Amendment, HB 427 HSI/A		SENT TO HOUSE
	Adopted	FEB 21 1989	RECEIVED FROM SENATE
	Recommended do pass		SENT TO LSO FOR ENROLLING
FEB 07 1989	READ SECOND TIME		RECEIVED FROM LSO ENROLLED
	Amended as follows HB 427 H21/A		FILE NO. 84
	Adopted		SIGNED BY SPEAKER FEB 28 1989
FEB 08 1989	READ THIRD TIME Consent List		SIGNED BY PRESIDENT FEB 27 1989
	PASSED		APPROVED BY GOVERNOR 3-10-89
	Approved by House 0 Enrolled 0		CHAPTER NO. 252 SESSION LAWS OF WYOMING
	SENT TO LSO		
	ENGROSSED		
2-9-89	sent to Senate		
FEB 9 1989	Returned from House		
	REFERRED TO COM. NO. 3		
	DELIVERED TO COM. NO. 3		
FEB 15 1989	STANDING COMM. REPORT		
	RECOMMENDED DO PASS		
FEB 17 1989	CONSIDERED IN COM. OF WHOLE		

CONTINUED ON BACK

C. L.

HB 427 3rd Date 2-21-89

SENATE ROLL CALL

FIFTIETH WYOMING LEGISLATURE

	Ayes	Noes	Excused	Absent
APPLEGATE	✓			
BURNETT	✓			
BYRD	✓			
COE	✓			
DIXON	✓			
DUSL	✓			
EDDINS	✓			
FANOS	✓			
GERINGER	✓			
GRIEVE	✓			
HEALY	✓			
HERBST	✓			
HICKEY	✓			
HOWARD	✓			
KINNEY	✓			
KINNISON	✓			
MADER	✓			
MALDONADO	✓			
NORRIS	✓			
PERRY	✓			
PREVEDEL	✓			
REESE		✓		
SCOTT	✓			
STROOCK	✓			
SULLIVAN, DAN <i>Ev.</i>			✓	
TRUE	✓			
TURNER	✓			
TWIFORD	✓			
VINICH	✓			
ZIMMER				
MR. PRESIDENT	✓			

PRESENT _____

AYES 28
 NOES 1
 EXCUSED 1
 ABSENT _____
 TOTAL 30

W B 427 Fred Quaker Date 8/18/89

HOUSE ROLL CALL

FIFTIETH WYOMING LEGISLATURE

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
ALDEN	✓				PARKER	✓			
ARNOLD	✓				PERKINS, D.	✓			
BEBOUT	✓				PERKINS, J.	✓			
BLACKWELL	✓				PLANT	✓			
BOWRON	✓				RANKINE	✓			
BUDD	✓				RATLIFF	✓			
CAMERON	✓				ROHRBACH	✓			
CHAMBERLAIN	✓				RYCKMAN	✓			
STARR	✓				SCHWOPE	✓			
CUBIN	✓				SHREVE	✓			
DEWITT	✓				SIMONS	✓			
DICKEY	✓				STAUFFER	✓			
DUNHAM	✓				SULLIVAN, DON	✓			
ENZI	✓				TEMPEST	✓			
FREUDENTHAL	✓				THOMAS	✓			
GAMS	✓				TIBBS	✓			
GOODENOUGH	✓				TIPPETS	✓			
GRANT	✓				TIPTON	✓			
GUICE	✓				TYSDAL	✓			
HAGEMAN	✓				VASEY	✓			
HANSEN	✓				VLASTOS	✓			
HARRIS	✓				WALLIS	✓			
HARRISON	✓				WATSON	✓			
HINES	✓				WOLFLEY	✓			
HONAKER	✓				WRIGHT	✓			
HUMPHREY	✓				YORDY	✓			
JENSEN	✓				ZIMMERMAN	✓			
LUMMIS	✓				ZUMBRUNNEN	✓			
MACMILLAN	✓				MR. SPEAKER <i>P. 10:15 am</i>	✓			
MARTON	✓				PRESENT		AYES	64	
McLain	✓						NOES		
MICHEL	✓						EXCUSED		
MILLER	✓						ABSENT		
MURPHY	✓						TOTAL	64	
ODDE	✓						LESS		
O'TOOLE	✓								

THE LEGISLATURE OF THE STATE OF WYOMING

House of Representatives

H 60427H 51/

Cheyenne, February 1, 1989

Mr. Speaker:

Your Committee No. 3 on Revenue

to whom was referred House Bill No. 0427

respectfully reports same back to the House with the recommendation that it

DO PASS with the following amendment:

Page 3 - line 2 - Delete "39-6-412(j)" insert "39-6-411(b)".

Page 3 - line 3 Delete "AND (K)".

YESNOESEXCUSED

Arnold
Cubin
Humphrey
Jensen
Stauffer
Tippets
Zimmerman
Lummis

Grant

0

Cynthia Lummis
Cynthia Lummis

Chairman

OH

THE LEGISLATURE OF THE STATE OF WYOMING

Senate

Cheyenne, February 14, 1989

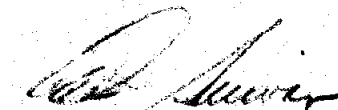
Mr. President:

Your Committee No. 3 on REVENUE
 to whom was referred HB No. 0427 ENGROSSED

respectfully reports same back to the Senate with the recommendation that

it DO PASS.

AYES: Senators Sullivan, Kinnison, Prevedel, Fanos and Grieve



Daniel B. Sullivan

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

1989

STATE OF WYOMING

89LSO-0800/eng

HOUSE BILL NO. 0427

ENGROSSED

Taxpayer bonding - 2.

Sponsored by: Representative(s) LUMMIS

A BILL

for

1 AN ACT to amend W.S. 39-6-409(d), 39-6-412(j) introductory
 2 paragraph and (k)(vii) introductory paragraph and
 3 39-6-1001(b) and (e) relating to taxpayer accounts; pro-
 4 viding that all optional sales and use taxes are subject
 5 to taxpayer account contributions; and providing for an
 6 effective date.

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

8 Section 1. W.S. 39-6-409(d), 39-6-412(j) introduc-
 9 tory paragraph and (k)(vii) introductory paragraph and
 10 39-6-1001(b) and (e) are amended to read:

1 39-6-409. Excessive and deficient payments; sales
2 and use taxpayer account deposits; jeopardy assessments;
3 preservation of records.

4 (d) The state treasurer shall credit two percent
5 (2%) of the taxes collected under this article to the
6 sales and use taxpayer account created by W.S.
7 39-6-1001(b) reduced by the amount necessary to ensure the
8 account balance does not exceed four million dollars
9 (\$4,000,000.00). Not earlier than ninety (90) days after
10 the board issues a notice of delinquency to a vendor for
11 payment of tax under this article INCLUDING ANY OPTIONAL
12 TAXES UNDER W.S. 39-6-412, the board may certify to the
13 state treasurer the amount of the tax owed, but not inter-
14 est or penalties, and that the tax has not been paid.
15 Upon receipt of the certification, the state treasurer
16 shall distribute from the sales and use taxpayer account
17 ~~in-accordance-with-W.S.-39-6-512(b)~~ an amount equal to
18 that specified in the certification to the extent funds
19 are available in the account. DISTRIBUTIONS SHALL BE
20 DIVIDED PROPORTIONALLY BASED ON THE TOTAL RATE OF LOCAL
21 OPTIONAL TAXES DUE UNDER W.S. 39-6-412 AND THE THREE
22 PERCENT (3%) STATE RATE. THE PORTION OF THE DISTRIBUTION
23 ATTRIBUTABLE TO LOCAL OPTIONAL TAXES SHALL BE DIVIDED PRO-

1 PORTIONALLY BASED UPON THE TAX RATE AMONG THOSE TAXES AND
2 FURTHER DISTRIBUTED IN ACCORDANCE WITH W.S. 39-6-412(j)
3 AND (k). THE PORTION OF THE DISTRIBUTION ATTRIBUTABLE TO
4 STATE TAXES SHALL BE DISTRIBUTED IN ACCORDANCE WITH W.S.
5 39-6-411(b). Distributions shall be made as revenues are
6 received until the amount certified has been transferred.
7 Any taxes under this article collected after the board has
8 certified them to the state treasurer as unpaid shall be
9 deposited into the sales and use taxpayer account.

10 39-6-412. Imposition of excise taxes by political
11 subdivisions.

12 (j) All revenue collected by the commission from the
13 taxes imposed under subsection (b) of this section and
14 W.S. 39-6-518(b) shall be transferred to the state trea-
15 surer who shall FIRST MAKE ANY TRANSFER REQUIRED BY W.S.
16 39-6-409(d) AND:

17 (k) In addition to the authority to impose a tax
18 under subsection (b) of this section any county may impose
19 an excise tax not to exceed one percent (1%) upon retail
20 sales of tangible personal property, admissions and ser-
21 vices made, and upon storage, use and consumption of tan-
22 gible personal property, within the county. The total
23 excise tax imposed within any county under this subsection

1 shall not exceed one percent (1%). The revenue from the
2 tax shall be used in a specified amount only for planning,
3 construction, furnishing, equipping and debt service for
4 any capital improvement project or any soil or water con-
5 servation project authorized by the qualified electors.
6 The following provisions also apply:

7 (vii) All revenue collected by the commission
8 from the taxes imposed by this subsection shall be trans-
9 ferred to the state treasurer who shall FIRST MAKE ANY
10 TRANSFER REQUIRED UNDER W.S. 39-6-409(d):

11 39-6-1001. Taxpayer accounts created within ear-
12 marked revenue fund; distribution of funds in excess of
13 specified limits.

14 (b) There is created a sales and use taxpayer
15 account within the earmarked revenue fund into which reve-
16 nues ALONG WITH ALL INTEREST EARNINGS THEREON shall be
17 deposited pursuant to W.S. 39-6-409(d), 39-6-412(j) AND
18 (k)(vii) and 39-6-509(e). Any funds in excess of four
19 million dollars (\$4,000,000.00) in the account shall be
20 distributed in accordance with W.S. 39-6-512(b).

21 (e) If taxes collected from a person are insuffi-
22 cient to satisfy the total amount required to be deposited

1 in the accounts created by this section as a result of the
2 department of revenue and taxation's certification that
3 taxes are not paid under W.S. 37-8-405(a), 39-6-412(j)
4 AND (k)(vii), 39-6-210(e), 39-6-409(d), 39-6-509(e) or
5 39-6-910(d), a portion of the taxes collected shall be
6 deposited into each of those accounts in the same propor-
7 tion as the amount required for deposit in each account
8 due to the person's uncollected taxes bears to the total
9 amount required due to the person's uncollected taxes.

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

14 (END)

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

1989

STATE OF WYOMING

89LSO-0800.01

HOUSE BILL NO. 0427

Taxpayer bonding - 2.

Sponsored by: Representative(s) LUMMIS

A BILL

for

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7 39-6-1001(b) reduced by the amount necessary to ensure the
8 account balance does not exceed four million dollars
9 (\$4,000,000.00). Not earlier than ninety (90) days after
10 the board issues a notice of delinquency to a vendor for
11 payment of tax under this article INCLUDING ANY OPTIONAL
12 TAXES UNDER W.S. 39-6-412, the board may certify to the
13 state treasurer the amount of the tax owed, but not inter-
14 est or penalties, and that the tax has not been paid.
15 Upon receipt of the certification, the state treasurer
16 shall distribute from the sales and use taxpayer account
17 ~~in-accordance-with-W.S.-39-6-512(b)~~ an amount equal to
18 that specified in the certification to the extent funds
19 are available in the account. DISTRIBUTIONS SHALL BE
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15 account within the earmarked revenue fund into which reve-
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19 account shall be distributed in accordance with W.S.
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2 department of revenue and taxation's certification that
3 taxes are not paid under W.S. 37-8-405(a), 39-6-412(j)
4 AND (k)(vii), 39-6-210(e), 39-6-409(d), 39-6-509(e) or
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6 deposited into each of those accounts in the same propor-
7 tion as the amount required for deposit in each account
8 due to the person's uncollected taxes bears to the total
9 amount required due to the person's uncollected taxes.

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

14 (END)

FISCAL NOTE

<u>Anticipated REVENUE to:</u>	<u>FY 1990</u>	<u>FY 1991</u>	<u>FY 1992</u>
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL ESTIMATED REVENUE	_____	_____	_____
=====			
<u>Anticipated COST to:</u>	<u>FY 1990</u>	<u>FY 1991</u>	<u>FY 1992</u>
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL ESTIMATED COST	_____	_____	_____
=====			

According to a spokesman for the Department of Revenue and Taxation, passage of this measure will have little or no fiscal or personnel impact.

9654, 864, 319, 334A, 343, 371, 372, 374,
 377, 379, 418, *Consent* Date 2/8/89
 427, 430A, 444, HOUSE ROLL CALL
 445, 452A, 457, FIFTIETH WYOMING LEGISLATURE
 491

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
ALDEN	/				PARKER	/			
ARNOLD	/				PERKINS, D.	/			
BEBOUT	/				PERKINS, J.	/			
BLACKWELL	/				PLANT	/			
BOWRON	/				RANKINE	/			
BUDD	/				RATLIFF	/			
CAMERON	/				ROHRBACH	/			
CHAMBERLAIN	/				RYCKMAN	/			
CROSS	/				SCHWOPE	/			
CUBIN	/				SHREVE	/			
DEWITT	/				SIMONS	/			
DICKEY	/				STAUFFER	/			
DUNHAM	/				SULLIVAN, DON	/			
ENZI	/				TEMPEST	/			
FREUDENTHAL	/				THOMAS	/			
GAMS	/				TIBBS	/			
GOODENOUGH	/				TIPPETS	/			
GRANT	/				TIPTON	/			
GUICE	/				TYSDAL	/			
HAGEMAN	/				VASEY	/			
HANSEN	/				VLASTOS	/			
HARRIS	/				WALLIS	/			
HARRISON	/				WATSON	/			
HINES	/				WOLFLEY	/			
HONAKER	/				WRIGHT	/			
HUMPHREY	/				YORDY	/			
JENSEN	/				ZIMMERMAN	/			
LUMMIS	/				ZUMBRUNNEN	/			
MACMILLAN	/				MR. SPEAKER	/			
MARTON	/				PRESENT _____ AYES <u>64</u> NOES _____ EXCUSED _____ ABSENT _____ TOTAL <u>64</u> LESS _____				
MICHEL									
MICHEL	/								
MILLER	/								
MURPHY	/								
ODDE	/								
O'TOOLE	/								

deleted
by
HB 0427H21/A

1 HB0427HS1/A

2 Page 3-line 2

Delete "39-6-412(j)" insert "39-6-411(b)".

3 Page 3-line 3

Delete "AND (K)". LUMMIS, CHAIRMAN

Adopted

1 HB0427H21/A

2 ✓ Delete the standing committee amendment (HB0427HS1/A)
3 entirely and further amend as follows:4 ✓ Page 3-line 5 Delete "39-6-512(b)" insert "39-6-411(b)".5 ✓ Page 4-line 16 After "nues" insert "ALONG WITH ALL INTER-
6 EST EARNINGS THEREON". LUMMIS

Adopted

Technical
Correction approved
by House A. H. H. H.
JPH

1 HB0427H21/AC (CORRECTED COPY)

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JPH