

89 LSO-0486

# HOUSE BILL

**Title:** HB0214

AN ACT to create W.S. 39-1-310 and 39-1-311; and to amend W.S. 1-35-101, 9-4-302, 9-4-904, 11-6-210(a), 11-19-106(c), 11-20-404(b), 11-20-405, 11-20-406, 11-20-407, 18-1-313, 18-3-204(a)(ix) and (x), 18-3-205(a), 18-3-901(a)(iv), 18-3-906, 21-13-303(c), 21-13-310(c), 21-13-703, 24-8-104, 33-20-101(a) introductory paragraph, (i), (ii)(A), (iii) and (iv), 33-23-106(a), 34-1-142(d) and (e), 34-1-143, 35-11-1103, 39-1-101(a)(iii) and by creating a new paragraph (xviii) and renumbering (xvii) as (xix), 39-1-201(a)(xxxi), 39-1-302(a), 39-1-303(a) introductory paragraph, (vii) and (viii), 39-1-305, 39-1-306, 39-1-307, 39-2-101(b), 39-2-102, 39-2-201(a) introductory paragraph, (b) introductory paragraph, (c), (d) and (e) introductory paragraph, 39-2-202(a) and (f) introductory paragraph, 39-2-206(a), (c)(iv) through (vi), 39-2-207, 39-2-302(d), 39-2-401(a)(iv), 39-2-402(a)(i), (ii) and (iv) and (f)(ii) and (iii), 39-4-103, 39-5-101(e), 39-6-102, 39-6-103, 39-6-104(a), (c) and (d), 39-6-105, 39-6-106, 39-6-108(a)(iii), 39-6-208(a) introductory paragraph and (ii), 39-6-210(a) and (e), 39-6-304(f) and (q), 39-6-403(a) and (e) through (h).

**Introduced by:**

*Cynthia Lummis*

(OVER)

[illegible]

**CONTINUED ON BACK**

39-6-407(a), (c) and (d), 39-6-408, 39-6-409, 39-6-410(a), (b), (d), (e) and (f), 39-6-411(a) and (b) introductory paragraph, 39-6-412(g)(iv), (h), (j) introductory paragraph, (k)(i), (ii), (v), (vi), (vii) introductory paragraph and (viii), 39-6-414, 39-6-415, 39-6-417(a), 39-6-501(b), 39-6-503, 39-6-507 through 39-6-511, 39-6-512(a) and (b) introductory paragraph, 39-6-513, 39-6-515, 39-6-517(c), 39-6-602(b), (c) and (d), 39-6-603, 39-6-604, 39-6-808(a) introductory paragraph, 39-6-809(a)(iii), 39-6-811(a)(i) and 39-6-813(a), (b) and (c); and to repeal W.S. 39-1-101(a)(iv), 39-1-302(b) and 39-1-304 relating to property taxation; providing for a director of the department of revenue and taxation; providing powers and duties; specifying duties of the board of equalization; abolishing the state tax commission; providing rulemaking authority; and providing for an effective date.

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

# INTRODUCED

1989

STATE OF WYOMING

89LSO-0486.01

HOUSE BILL NO. 0214

Director of department of revenue.

Sponsored by: JOINT REVENUE INTERIM COMMITTEE

## A BILL

for

1 AN ACT to create W.S. 39-1-310 and 39-1-311; and to amend  
2 W.S. 1-35-101, 9-4-302, 9-4-904, 11-6-210(a),  
3 11-19-106(c), 11-20-404(b), 11-20-405, 11-20-406,  
4 11-20-407, 18-1-313, 18-3-204(a)(ix) and (x), 18-3-205(a),  
5 18-3-901(a)(iv), 18-3-906, 21-13-303(c), 21-13-310(c),  
6 21-13-703, 24-8-104, 33-20-101(a) introductory paragraph,  
7 (i), (ii)(A), (iii) and (iv), 33-23-106(a), 34-1-142(d)  
8 and (e), 34-1-143, 35-11-1103, 39-1-101(a)(iii) and by  
9 creating a new paragraph (xviii) and renumbering (xviii)  
10 as (xix), 39-1-201(a)(xxxi), 39-1-302(a), 39-1-303(a)  
11 introductory paragraph, (vii) and (viii), 39-1-305,

1 39-1-306, 39-1-307, 39-2-101(b), 39-2-102, 39-2-201(a)  
2 introductory paragraph, (b) introductory paragraph, (c),  
3 (d) and (e) introductory paragraph, 39-2-202(a) and (f)  
4 introductory paragraph, 39-2-206(a), (c)(iv) through (vi),  
5 39-2-207, 39-2-302(d), 39-2-401(a)(iv), 39-2-402(a)(i),  
6 (ii) and (iv) and (f)(ii) and (iii), 39-4-103,  
7 39-5-101(e), 39-6-102, 39-6-103, 39-6-104(a), (c) and (d),  
8 39-6-105, 39-6-106, 39-6-108(a)(iii), 39-6-208(a) intro-  
9 ductory paragraph and (ii), 39-6-210(a) and (e),  
10 39-6-304(f) and (g), 39-6-403(a) and (e) through (h),  
11 39-6-407(a), (c) and (d), 39-6-408, 39-6-409, 39-6-410(a),  
12 (b), (d), (e) and (f), 39-6-411(a) and (b) introductory  
13 paragraph, 39-6-412(g)(iv), (h), (j) introductory para-  
14 graph, (k)(i), (ii), (v), (vi), (vii) introductory para-  
15 graph and (viii), 39-6-414, 39-6-415, 39-6-417(a),  
16 39-6-501(b), 39-6-503, 39-6-507 through 39-6-511,  
17 39-6-512(a) and (b) introductory paragraph, 39-6-513,  
18 39-6-515, 39-6-517(c), 39-6-602(b), (c) and (d), 39-6-603,  
19 39-6-604, 39-6-808(a) introductory paragraph,  
20 39-6-809(a)(iii), 39-6-811(a)(i) and 39-6-813(a), (b) and  
21 (c); and to repeal W.S. 39-1-101(a)(iv), 39-1-302(b) and  
22 39-1-304 relating to property taxation; providing for a  
23 director of the department of revenue and taxation; pro-  
24 viding powers and duties; specifying duties of the board

1 of equalization; abolishing the state tax commission; pro-  
2 viding rulemaking authority; and providing for an effec-  
3 tive date.

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

5 Section 1. W.S. 39-1-310 and 39-1-311 are created  
6 to read:

7 39-1-310. Creation, terms and duties of board of  
8 equalization.

9 (a) There is hereby created an independent hearing  
10 board consisting of three (3) members to be known as the  
11 Wyoming state board of equalization. The board shall be  
12 appointed by the governor with the advice and consent of  
13 the senate. Not all of the members appointed by the gov-  
14 ernor shall be the same political party, and no two (2)  
15 members shall be from the same judicial district.

16 (b) The terms of the three (3) members appointed by  
17 the governor shall be for four (4) year terms, except that  
18 on the initial appointment, one (1) member shall serve for  
19 two (2) years, one (1) member shall serve for three (3)  
20 years and one (1) member shall serve for four (4) years as  
21 designated by the initial appointment of the governor.  
22 When a vacancy occurs, the governor shall appoint a member

1 for the remaining portion of the unexpired term created by  
2 the vacancy.

3 (c) At the organizational meeting of the board to be  
4 held within sixty (60) days of the effective date of this  
5 act, the members shall elect from their number a chairman  
6 and vice-chairman who shall serve a two (2) year term and  
7 are subject to reelection to their positions.

8 (d) The board shall meet at least quarterly and, in  
9 addition, may meet as often as necessary for the adminis-  
10 tration and conduct of the business of the board.

11 (e) When engaged in the performance of their duties  
12 members of the board shall receive the same salary, per  
13 diem and mileage as members of the legislature.

14 (f) The board shall sit as a quasi-judicial body to  
15 hear appeals from county boards of equalization. The  
16 board may affirm, modify or reverse any decision of a  
17 county board of equalization. In addition, the board shall  
18 have the powers and is hereby charged with the duties:

19 (i) To manage its internal affairs and pre-  
20 scribe rules of practice and procedure;

21 (ii) To hold hearings after due notice in the

1 manner and form provided in the Wyoming Administrative  
2 Procedure Act and its own rules and regulations of prac-  
3 tice and procedure promulgated in connection with this  
4 act;

5 (iii) In connection with any hearing held pur-  
6 suant to this act, the board may subpoena, and compel the  
7 attendance of witnesses and the production of evidence  
8 reasonably necessary to resolve the matter under consider-  
9 ation. The board shall issue subpoenas upon its own  
10 motion or upon the request of any party to the proceedings  
11 under this title in compliance with the Wyoming Rules of  
12 Civil Procedure.

13 39-1-311. Powers and duties of director.

14 (a) In addition to the other powers and duties  
15 imposed by law, the director of the department of revenue  
16 and taxation shall:

17 (i) Examine and compare the returns of the  
18 assessment of the property in the several counties and  
19 equalize the same, so that all taxable property in the  
20 state is assessed at its fair value, and to that end may  
21 add to or deduct from the aggregate valuation of the prop-  
22 erty, or any class or classes of property, in any county

1     such percent as will bring the same to its fair value.  
2     When any assessed valuation is to be increased or  
3     decreased, the director shall provide not less than five  
4     (5) days notice of the action and an opportunity for a  
5     hearing taken to the board of equalization of the county  
6     in which the property is situated. After a hearing, if  
7     requested, the county board of equalization shall take the  
8     necessary action to effectuate the action taken by the  
9     director;

10                 (ii) When in the opinion of the director, it  
11     would be of assistance in equalizing values, the director  
12     may require any county assessor to furnish statements  
13     showing assessments of the property of any person within  
14     the county. The director shall consider and equalize  
15     county assessments and may increase or decrease assess-  
16     ments returned by the county board of equalization when  
17     the property so assessed appears to be over-valued or  
18     under-valued, first giving notice to those persons  
19     affected. The notice shall fix a time and place of hear-  
20     ing. Any affected person may appeal from the decision of  
21     the director to the district court of the county in which  
22     the property is situated;

23                 (iii) Decide all questions that may arise with



1 reference to the construction of any statute affecting the  
2 assessment, levy and collection of taxes, in accordance  
3 with the advice and opinion of the attorney general, whose  
4 opinion and the rules, regulations, orders and instruc-  
5 tions prescribed by the director are binding until  
6 reversed, annulled or modified by a court of competent  
7 jurisdiction;

8 (iv) Require each county assessor immediately  
9 after the county boards of equalization have been notified  
10 by the director of the amount of the county values and  
11 state levy, to certify to the director, on or before  
12 August 10 of each year, in the form and detail prescribed  
13 by the director, all valuations and levies fixed in their  
14 respective counties;

15 (v) Institute or cause to be instituted any  
16 proceedings, either civil or criminal, provided by law as  
17 a punishment for the neglect, failure or refusal to obey  
18 any lawful requirement or order by the director, or to  
19 prevent the violation or disobedience of any lawful  
20 requirement or order, or to compel their enforcement;

21 (vi) Specify the amount of land for mines or  
22 mining claims to which the gross output tax or assessment  
23 of coal lands provisions of the constitution apply;

1                   (vii) At the time of making annual assessment  
2 for state purposes, direct the boards of county commis-  
3 sioners of the several counties to levy upon all taxable  
4 property a tax sufficient to pay the interest on all state  
5 bonds for that year;

6                   (viii) Hold hearings after due notice in the  
7 manner and form provided in the Wyoming Administrative  
8 Procedure Act and its own rules and regulations of prac-  
9 tice and procedure;

10                   (ix) Certify to the county boards of equaliza-  
11 tion the amount of levy for state purposes on or before  
12 the first Monday in August. Whenever the valuation of any  
13 county is changed by the director, the officers of the  
14 county who have authority to levy taxes shall use the val-  
15 uation as fixed by the director as a basis for making tax  
16 levies for all purposes;

17                   (x) Prescribe forms for uniform schedules,  
18 rolls and other documents, and draft and require the use  
19 of a standard form of tax notice by each of the several  
20 counties to uniformly designate, detail and total the  
21 levies and valuations established within the counties;

22                   (xi) Determine how lands should be classified

1 for assessment purposes;

2 (xii) Prescribe the system of establishing the  
3 fair value of all property valued for property taxation to  
4 ensure that all property is uniformly valued. The county  
5 assessor and the facilities of his office, together with  
6 the deputy assessors and clerical assistants in each  
7 county, at the direction of the director, shall give full  
8 aid in the installation of the prescribed system in the  
9 county. The county shall also furnish the necessary sup-  
10 plies and records for installing the system;

11 (xiii) Carefully examine into all cases  
12 wherein it is alleged that property subject to taxation  
13 has not been assessed or has been fraudulently, improp-  
14 erly, or unequally assessed, or the law in any manner  
15 evaded or violated, and cause to be instituted proceedings  
16 which will remedy improper or negligent administration of  
17 the tax laws of the state;

18 (xiv) Confer with, advise and give necessary  
19 instructions and directions to county assessors as to  
20 their duties under the laws of the state. The director or  
21 his designees shall officially visit each county of the  
22 state annually and inquire into the method of assessment  
23 and taxation and ascertain whether the assessors faith-

1 fully discharge their duties, particularly as to their  
2 compliance with the laws requiring the assessment of all  
3 property not exempt from taxation;

4 (xv) Require persons to furnish information  
5 required by the director concerning all relevant matters  
6 pertaining to property owned by them for purposes of taxa-  
7 tion;

8 (xvi) Direct proceedings, actions and prosecu-  
9 tions to be instituted to enforce the laws relating to the  
10 liability and punishment of persons for failure or neglect  
11 to comply with the provisions of the laws of this state  
12 governing the return, assessment and taxation of property,  
13 and cause complaints to be made against county assessors,  
14 members of county boards of equalization, or any other  
15 assessing or taxing officers, to the proper authority, for  
16 their removal from office for misconduct or neglect of  
17 duty;

18 (xvii) Furnish the governor all information he  
19 may require relative to tax matters, and annually transmit  
20 to the governor on or before the third Monday of December  
21 and to each member of the legislature on or before the  
22 second Tuesday in January, the report of the department  
23 for the year showing in tabulated form all taxable prop-

1     erty in the state and its value;

2                   (xviii) Require the attorney general or dis-  
3     trict attorneys in their respective districts to assist in  
4     the commencement and prosecution of actions and proceed-  
5     ings for penalties, forfeitures, removals and punishments  
6     for violations of the laws of the state respecting the  
7     assessment and taxation of property, and to represent the  
8     department or director in any litigation in which they may  
9     become involved in the discharge of their duties;

10                   (xix) Require any public officer to report  
11     information relating to the assessment of property, col-  
12     lection of taxes, receipts from excises and other sources,  
13     and whatever other information the director may need in  
14     the form he prescribes;

15                   (xx) Provide not less than five (5) days  
16     notice and an opportunity to be heard to the county board  
17     of equalization and the county assessor of any county or  
18     counties in which the taxable value of any class of prop-  
19     erty is to be increased or decreased;

20                   (xxi) Monitor the work in progress in the  
21     office of each county assessor to determine that proce-  
22     dures and formulae promulgated by the director are being

1 strictly observed and applied;

2 (xxii) Organize and conduct regular continuing  
3 education programs for county assessors relating to the  
4 subjects of appraising and assessing property, and office  
5 procedures attendant thereto. Attendance of the county  
6 assessors at the education programs is required. The  
7 director shall report excessive absences of any county  
8 assessor to the appropriate board of county commissioners  
9 and to the governor.

10 (b) The director shall be removed from office by the  
11 governor pursuant to W.S. 9-1-202 for failure to carry  
12 out and enforce the provisions of this section.

13 (c) The following shall be adopted in accordance  
14 with the requirements and procedures of the Wyoming Admin-  
15 istrative Procedure Act:

16 (i) Adoption of any manual, formula, method or  
17 system to be used to determine the fair market value of  
18 property for tax purposes;

19 (ii) Adoption of any formula, method, system  
20 or computation for determining taxable value if such value  
21 is different than fair market value;

1           (iii) Adoption of standards, guidelines, cri-  
2       teria or methods to implement W.S. 39-1-311(a)(iii) and  
3       (iv).

4           (d) The enumeration of specific actions or decisions  
5       which must be implemented by a properly adopted rule set  
6       forth in subsection (c) of this section is not exclusive  
7       and does not limit in any way the applicability of the  
8       Wyoming Administrative Procedure Act to other actions or  
9       decisions of the director.

10           Section 2. W.S. 1-35-101, 9-4-302, 9-4-904,  
11       11-6-210(a), 11-19-106(c), 11-20-404(b), 11-20-405,  
12       11-20-406, 11-20-407, 18-1-313, 18-3-204(a)(ix) and (x),  
13       18-3-205(a), 18-3-901(a)(iv), 18-3-906, 21-13-303(c),  
14       21-13-310(c), 21-13-703, 24-8-104, 33-20-101(a) introduc-  
15       tory paragraph, (i), (ii)(A), (iii) and (iv),  
16       33-23-106(a), 34-1-142(d) and (e), 34-1-143, 35-11-1103,  
17       39-1-101(a)(iii) and by creating a new paragraph (xviii)  
18       and renumbering (xviii) as (xix), 39-1-201(a)(xxxi),  
19       39-1-302(a), 39-1-303(a) introductory paragraph, (vii) and  
20       (viii), 39-1-305, 39-1-306, 39-1-307, 39-2-101(b),  
21       39-2-102, 39-2-201(a) introductory paragraph, (b) intro-  
22       ductory paragraph, (c), (d) and (e) introductory para-  
23       graph, 39-2-202(a) and (f) introductory paragraph,

1 39-2-206(a), (c)(iv) through (vi), 39-2-207, 39-2-302(d),  
2 39-2-401(a)(iv), 39-2-402(a)(i), (ii) and (iv) and (f)(ii)  
3 and (iii), 39-4-103, 39-5-101(e), 39-6-102, 39-6-103,  
4 39-6-104(a), (c) and (d), 39-6-105, 39-6-106,  
5 39-6-108(a)(iii), 39-6-208(a) introductory paragraph and  
6 (ii), 39-6-210(a) and (e), 39-6-304(f) and (q),  
7 39-6-403(a) and (e) through (h), 39-6-407(a), (c) and (d),  
8 39-6-408, 39-6-409, 39-6-410(a), (b), (d), (e) and (f),  
9 39-6-411(a) and (b) introductory paragraph,  
10 39-6-412(g)(iv), (h), (j) introductory paragraph, (k)(i),  
11 (ii), (v), (vi), (vii) introductory paragraph and (viii),  
12 39-6-414, 39-6-415, 39-6-417(a), 39-6-501(b), 39-6-503,  
13 39-6-507 through 39-6-511, 39-6-512(a) and (b) introduc-  
14 tory paragraph, 39-6-513, 39-6-515, 39-6-517(c),  
15 39-6-602(b), (c) and (d), 39-6-603, 39-6-604, 39-6-808(a)  
16 introductory paragraph, 39-6-809(a)(iii), 39-6-811(a)(i)  
17 and 39-6-813(a), (b) and (c) are amended to read:

18 1-35-101. Actions against state agencies deemed  
19 actions against state; jurisdiction. Any action permitted  
20 by law which is brought against the Wyoming farm loan  
21 board, board of land commissioners, state board of chari-  
22 ties and reform, public service commission of Wyoming,  
23 ~~state--board--of--equalization--of-Wyoming~~ DIRECTOR OF THE  
24 DEPARTMENT OF REVENUE AND TAXATION or the trustees of the



1 University of Wyoming is an action against the state of  
2 Wyoming and no action shall be brought against any of such  
3 THE boards, commissions, DIRECTOR or trustees except in  
4 the courts of the state of Wyoming, and no action shall be  
5 maintained against any of such THE boards, commissions,  
6 DIRECTOR or trustees in any other jurisdiction.

7 9-4-302. Payment of expenses of charitable institu-  
8 tions; special county tax. Whenever it appears to the  
9 ~~state-board-of-equalization~~ DIRECTOR OF THE DEPARTMENT OF  
10 REVENUE AND TAXATION that there will not be sufficient  
11 money in the general fund to pay the expenses of support-  
12 ing the state charitable institutions in addition to pay-  
13 ing the other expenses authorized to be paid from the gen-  
14 eral fund by legislative appropriation, the ~~board--of~~  
15 ~~equalization~~ DIRECTOR OF THE DEPARTMENT OF REVENUE AND  
16 TAXATION, at the time of making the annual assessment for  
17 state purposes, may direct the boards of county commis-  
18 sioners of the several counties to levy on all taxable  
19 property a special tax not exceeding one (1) mill on each  
20 dollar of the assessed valuation thereof, for the purpose  
21 of raising sufficient money which, together with the money  
22 available therefor in the general fund, is sufficient to  
23 pay the expenses of supporting the state charitable insti-  
24 tutions as authorized by the legislature. The money raised

1 by the special tax shall be credited to the general fund.

2 9-4-904. Tax levy to pay principal and interest. The  
3 ~~state--board--of--equalization~~ DEPARTMENT OF REVENUE AND  
4 TAXATION shall, each year at the time of making the annual  
5 levy for state purposes, direct the boards of county com-  
6 missioners of the several counties of the state to levy  
7 upon all taxable property therein a tax, which, with other  
8 funds available for the purpose, is sufficient to pay the  
9 principal of and the interest on refunding bonds as the  
10 bonds respectively become due and payable. The tax shall  
11 be payable in cash, and when paid shall be remitted to the  
12 state treasurer to be credited to the debt service fund  
13 for the purpose of paying the principal of and the inter-  
14 est on the refunding bonds.

15 11-6-210. Creation of predatory animal district  
16 fund; sources of revenue; referendum for additional tax;  
17 donations; appropriation by county commissioners.

18 (a) At the time of the annual levy of general taxes,  
19 the board of county commissioners of the county wherein  
20 each district is situated shall levy an additional special  
21 tax in the amount certified to it by the district board as  
22 provided by W.S. 11-6-204, not to exceed twenty (20) mills  
23 on the dollar on sheep assessments and not to exceed two

1 (2) mills on the dollar on cattle assessments in their  
2 respective districts according to the assessed valuation  
3 of each as fixed by the ~~state-board-of-equalization~~ DIREC-  
4 TOR OF THE DEPARTMENT OF REVENUE AND TAXATION. The taxes  
5 shall be collected with other taxes and paid to the county  
6 treasurer and shall be kept in a special continuing fund,  
7 to be known as the "Predatory Animal District Fund of ....  
8 County".

9 11-19-106. Slaughter of diseased animals; owner's  
10 claims; submission to state auditor and veterinarian;  
11 review of rejected claim by board of arbitration; composi-  
12 tion thereof; amount of indemnity; limitation on claims;  
13 when indemnity not allowed.

14 (c) The indemnity granted shall be that amount fixed  
15 by the ~~state-board-of-equalization~~ DIRECTOR OF THE DEPART-  
16 MENT OF REVENUE AND TAXATION each year for assessment of  
17 livestock. It shall be paid to the owner upon his applica-  
18 tion and presentation of proofs prescribed herein within  
19 six (6) months of the date of slaughter for which payment  
20 is claimed. The claim shall be barred if not presented  
21 within the time limited.

22 11-20-404. Special annual tax levied on livestock;  
23 report of receipts and expenses; director to fix mill tax.

1           (b) The board shall submit a request to the state  
2 ~~beard-ef-equalization~~ DIRECTOR OF THE DEPARTMENT OF REVE-  
3 NUE AND TAXATION to levy and collect a tax sufficient to  
4 raise the sum desired. The ~~beard-ef-equalization~~ DIRECTOR  
5 shall order and fix the mill rate of tax to be levied each  
6 year, sufficient to produce a sum sufficient to pay the  
7 deficit for the previous year and all expenses for the  
8 forthcoming year which will become due and payable prior  
9 to receipt of monies to pay the same as determined by the  
10 statement of revenues and expenses. The mill levy fixed by  
11 the ~~beard--ef-equalization~~ DIRECTOR shall be certified to  
12 the county commissioners of each county on or before the  
13 first Monday of July each year.

14           11-20-405. Special annual tax levied on livestock;  
15 collection and disposition. The county commissioners of  
16 each county, at the time of the annual levy of taxes, must  
17 levy the rate of special tax certified to it by the ~~beard~~  
18 ~~ef-equalization~~ DIRECTOR OF THE DEPARTMENT OF REVENUE AND  
19 TAXATION, not to exceed ten (10) mills on the dollar of  
20 valuation of all cattle, horse, mule and sheep assessments  
21 in their respective counties, in addition to the regular  
22 and ordinary assessment of taxes levied upon such live-  
23 stock within their respective counties. The special mill

1 tax shall be collected by the county treasurer of each  
2 county and remitted to the state treasurer of Wyoming. The  
3 state treasurer shall place all such money received in the  
4 inspection account within the earmarked revenue fund. The  
5 account is appropriated for use and expenditure by the  
6 board. The state treasurer shall transfer to the account  
7 all monies held by him in the livestock market fund and  
8 the livestock market inspection fund. Itemized vouchers  
9 shall be submitted to the chief executive officer of the  
10 board for approval. Upon approval a warrant for the pay-  
11 ment of each voucher shall be issued by the state auditor  
12 for payment from the inspection account.

13 11-20-406. Special annual tax levied on livestock;  
14 report to governor. The ~~board-of-equalization~~ DIRECTOR OF  
15 THE DEPARTMENT OF REVENUE AND TAXATION shall report to the  
16 governor, as required by W.S. ~~9-2-103~~ 9-2-1014, including  
17 an account of the special mill tax ordered by the ~~board~~  
18 DIRECTOR to be levied upon cattle, horses, mules and sheep  
19 in each county of the state, the amount of special tax  
20 collected in each county and the amount drawn and paid  
21 from the inspection account by the state treasurer to the  
22 Wyoming livestock board for use in the payment of inspec-  
23 tion of Wyoming cattle, horses, mules and sheep.

1        11-20-407. Assessment roll. The county assessor of  
2 each county in the state must on or before the first Mon-  
3 day in June each year prepare from the county assessment  
4 rolls as corrected by the county commissioners for that  
5 year, a statement showing the total number of cattle,  
6 horses, mules and sheep assessed for taxation in his  
7 county and their value, and file a certified copy with the  
8 county commissioners of his county, and forward a certi-  
9 fied copy to the ~~state-board-of-equalization~~ DEPARTMENT OF  
10 REVENUE AND TAXATION.

11        18-1-313. Assessment of property in new counties. If  
12 a new county is organized after the first Monday in Janu-  
13 ary and before the following fourth Monday in May, the  
14 deputy county assessors appointed in the original county  
15 or counties for districts included in the new county shall  
16 be ex officio deputy assessors for the new county and,  
17 with the county assessor of the new county, shall assess  
18 and return the value of the taxable property to the new  
19 county. The ~~state-board-of-equalization~~ DEPARTMENT OF REV-  
20 ENUE AND TAXATION shall assess all property within the new  
21 county authorized by law to be assessed by the ~~board~~  
22 DEPARTMENT, and shall return and certify the same to the  
23 new county.

1           18-3-204. Duties generally.

2           (a) Each county assessor shall:

3                   (ix) Faithfully and diligently follow and  
4           apply the orders, procedures and formulae of the ~~state~~  
5           ~~board-of-equalization~~ DIRECTOR OF THE DEPARTMENT OF REVE-  
6           NUE AND TAXATION for the appraisal and assessment of all  
7           taxable property;

8                   (x) Attend continuing education programs not  
9           to exceed forty (40) classroom hours per year provided by  
10          or approved by the ~~state-board-of-equalization~~ DIRECTOR OF  
11          THE DEPARTMENT OF REVENUE AND TAXATION.

12           18-3-205. Interfering with assessor; failure to  
13          return property; penalties.

14           (a) Any person interfering with the county assessor  
15          or deputy county assessor in the discharge of his duties,  
16          or any person refusing to allow the county assessor, dep-  
17          uty county assessor or representative of the ~~state--board~~  
18          ~~of--equalization~~ DEPARTMENT OF REVENUE AND TAXATION to  
19          examine any property pursuant to W.S. 39-2-301(c), is  
20          guilty of a misdemeanor, and upon conviction shall be  
21          fined not more than seven hundred fifty dollars (\$750.00),  
22          or imprisoned for not more than six (6) months in jail, or

1 both.

2 18-3-901. Causes for removal from office enumerated;  
3 procedure as to removal; filling vacancies; section  
4 declared supplemental.

5 (a) The board of county commissioners may declare  
6 vacant the office of county assessor, clerk of the dis-  
7 trict court, county clerk, county sheriff or county trea-  
8 surer whenever:

9 (iv) The officer, if a county assessor, has  
10 failed to carry out and follow the directives and orders  
11 of the ~~state-board-of-equalization~~ DIRECTOR OF THE DEPART-  
12 MENT OF REVENUE AND TAXATION relative to assessment of  
13 property.

14 18-3-906. Prima facie malfeasance in office by sher-  
15 iffs, district attorneys and county assessors. Every sher-  
16 iff and district attorney shall prima facie be guilty of  
17 malfeasance in office and subject to removal where open  
18 and continuous violations of any law occur in the county  
19 for which such officers are employed. Every county asses-  
20 sor is prima facie guilty of malfeasance in office and  
21 subject to removal where the county assessor has failed to  
22 carry out and follow the legal directives and legal orders



1 of the ~~state-board-of-equalization~~ DIRECTOR OF THE DEPART-  
2 MENT OF REVENUE AND TAXATION relative to assessment of  
3 property.

4 21-13-303. Levy of state tax; disposition of funds;  
5 reduction of mill levy.

6 (c) Between July 1 and July 10 of each year the  
7 state auditor and the state treasurer shall determine if  
8 the unobligated average daily general fund balance over  
9 the preceding fiscal year exceeds twenty percent (20%) of  
10 the amount of the general fund appropriations for the  
11 present biennium. If the unobligated average daily general  
12 fund balance exceeds twenty percent (20%) of the amount  
13 appropriated, the excess is appropriated and shall be  
14 transferred into the foundation program account as soon as  
15 possible. The auditor and treasurer shall immediately  
16 notify the ~~state-board-of-equalization~~ DEPARTMENT OF REVE-  
17 NUE AND TAXATION of the amount to be transferred. Based on  
18 the current assessed valuation of the state, the ~~board~~  
19 DEPARTMENT shall compute the estimated amount of revenue  
20 to be produced by a twelve (12) mill levy, subtract the  
21 amount transferred to the foundation program account and  
22 then compute the mill levy necessary to produce the dif-  
23 ference. The ~~board~~ DEPARTMENT shall certify the recomputed

1 mill levy to the county assessors to be levied and col-  
2 lected in lieu of the twelve (12) mill state levy for the  
3 next tax year.

4 21-13-310. Annual computation of local district  
5 resources.

6 (c) Annually, commencing on July 30, 1984, the state  
7 ~~board--of-equalization~~ DIRECTOR OF THE DEPARTMENT OF REVE-  
8 NUE AND TAXATION, when determinable, shall certify to the  
9 department of education whether or not the level of local  
10 assessments for any category in each county is in accord  
11 with the requirements of the ~~board--of--equalization~~  
12 DIRECTOR and, if not, the percent by which the assessments  
13 are below the ~~board's~~ DIRECTOR'S requirements.

14 21-13-703. Limits on indebtedness. Each school dis-  
15 trict actually and physically operating within its bound-  
16 aries a one (1) teacher school or schools or an elementary  
17 school or schools and a secondary school or schools shall  
18 have a limit on outstanding indebtedness of ten percent  
19 (10%) of the assessed value of the taxable property  
20 therein. Any school district actually and physically oper-  
21 ating within its boundaries only: (a) a one (1) teacher  
22 school or schools or an elementary school or schools or  
23 (b) a secondary school or schools shall have a limit on

1 outstanding indebtedness of six percent (6%) of the  
2 assessed value of the taxable property therein. Nothing in  
3 this section shall be construed as permitting any combi-  
4 nation of school districts embracing common territory to  
5 incur a bonded indebtedness of more than ten percent  
6 (10%) of the assessed value of the taxable property  
7 therein. The amount in any sinking fund available for the  
8 payment of outstanding indebtedness may be deducted for  
9 the purpose of computing the debt-incurring power of such  
10 district. For this purpose, any general assessment for a  
11 particular district shall become effective when the  
12 county assessor shall have received notice from the ~~state~~  
13 ~~board-of-equalization~~ DEPARTMENT OF REVENUE AND TAXATION  
14 of its final approval of the county valuations; provided,  
15 however, that if the county assessor receives such notice  
16 after the district has entered into an enforceable con-  
17 tract for the sale of bonds, a new lower assessed valua-  
18 tion shall not become effective until the day following  
19 the date of delivery of such bonds.

20 24-8-104. Tax levies; notice of redemption. The  
21 ~~state-board-of-equalization~~ DIRECTOR OF THE DEPARTMENT OF  
22 REVENUE AND TAXATION shall each year at the time of making  
23 the annual levy for state purposes direct the boards of  
24 county commissioners of the several counties to levy upon

1 all taxable property a tax which, with other funds avail-  
2 able for the purpose, shall be sufficient to pay the  
3 interest on all such bonds outstanding for that year.  
4 Beginning with the tenth year after date of issue of any  
5 series of such bonds an additional tax shall be levied  
6 which, with other funds available for the purpose, shall  
7 be sufficient to redeem one-tenth (1/10) of the bonds in  
8 such series then outstanding. Notice of the call for the  
9 redemption of such bonds shall be given at the office of  
10 the state treasurer and at the office of the financial  
11 agency where the same are payable.

12 33-20-101. Definitions.

13 (a) When AS used in this act: ~~the-following-terms~~  
14 ~~shall-mean:-~~

15 (i) "Person" ~~shall-mean~~ MEANS an individual,  
16 partnership, firm or corporation, receiver or trustee;

17 (ii) (A) "Itinerant merchant" ~~shall---mean~~  
18 MEANS, except as in this act otherwise provided, every  
19 person, whether acting as principal, agent or employee,  
20 who shall otherwise than at an established and definite  
21 place of business buy and transport by any vehicle for  
22 purposes of sale, or transport by any vehicle and sell any

1 merchandise or tangible personal property;

2 (iii) "Established and definite place of busi-  
3 ness" ~~shall-mean~~ MEANS a place, including a ranch, farm or  
4 feed lot, at which a legitimate, permanent business is  
5 carried on in good faith, and not for the purpose of evad-  
6 ing this act, and shall not mean tents, temporary stands,  
7 or other temporary places or quarters, nor permanent quar-  
8 ters occupied pursuant to any temporary arrangement;

9 (iv) "Board" when used in this act, means the  
10 ~~state--board--of--equalization--for--the--state-of-Wyoming~~  
11 DIRECTOR OF THE DEPARTMENT OF REVENUE AND TAXATION.

12 33-23-106. Board of examiners in optometry; per diem  
13 and expenses of members; disposition of funds; treasurer's  
14 bond.

15 (a) Each member of the board may receive as compen-  
16 sation ten dollars (\$10.00) for each day actually engaged  
17 in the duties of his office, and per diem and mileage as  
18 is allowed state officers. Expenses shall be paid from the  
19 fees, fines and assessments received under the provisions  
20 of this act. All fees, fines, assessments and other moneys  
21 MONIES received under the provisions of this act, may be  
22 used for meeting the expenses of the board and in carrying

1 out the provisions of this act. In no event shall any  
2 expenses be charged against the state. The treasurer of  
3 the board shall give a surety bond, the amount of which  
4 shall be fixed by the ~~board-of-equalization~~ DEPARTMENT OF  
5 REVENUE AND TAXATION and shall be in the sum of not less  
6 than twice the amount held by the treasurer at any time  
7 during the year next preceding the time of fixing the  
8 bond, the cost thereof to be paid out of the funds held by  
9 the board.

10 34-1-142. Instrument transferring title to real  
11 property; procedure; exceptions; confidentiality.

12 (d) The sworn statements shall be used by the county  
13 assessors and the ~~state-board-of-equalization~~ DEPARTMENT  
14 OF REVENUE AND TAXATION along with other statements filed  
15 only as data in a collection of statistics which shall be  
16 used collectively in determining sales-price ratios by  
17 county. An individual statement shall not, by itself, be  
18 used by the county assessor to adjust the assessed value  
19 of any individual property.

20 (e) The statement is not a public record and shall  
21 be held confidential by the county clerk, county assessor  
22 and the ~~state-board-of-equalization~~ DEPARTMENT OF REVENUE  
23 AND TAXATION. These statements shall not be subject to

1 discovery in any other proceeding.

2 34-1-143. Information to be furnished to department  
3 of revenue and taxation. The county clerk shall place the  
4 recording data on the statement of consideration paid and  
5 deliver the statement to the county assessor. The county  
6 assessor shall furnish information from the statements of  
7 consideration to the ~~state-board-of--equalization~~ DEPART-  
8 MENT OF REVENUE AND TAXATION as the ~~board~~ DEPARTMENT shall  
9 require.

10 35-11-1103. Property exempt from ad valorem taxa-  
11 tion. The following property is exempt from ad valorem  
12 taxation pursuant to the provisions of this act and  
13 includes facilities, installations, machinery or equipment  
14 attached or unattached to real property and designed,  
15 installed and utilized primarily for the elimination, con-  
16 trol or prevention of air, water or land pollution, or in  
17 the event such facility, installation, equipment or  
18 machinery shall also serve other beneficial purposes and  
19 use, such portion of the assessed valuation thereof as may  
20 be reasonably calculated to be necessary for and devoted  
21 to elimination, control or prevention of air, water and  
22 land pollution. The ~~state-board-of-equalization~~ DEPARTMENT  
23 OF REVENUE AND TAXATION shall determine ~~such~~ THE exempt

1     portion, and shall not include as exempt any portion of  
2     any facilities which have value as the specific source of  
3     marketable byproducts.

4             39-1-101. Definitions.

5             (a) As used in this act:

6                     (iii) "Board" means the state board of equal-  
7     ization; ~~or-its-authorized-agent;~~

8                     (xviii) "DIRECTOR" MEANS THE DIRECTOR OF THE  
9     DEPARTMENT;

10                    ~~(xviii)~~(xix) "This act" means W.S. 39-1-101  
11     through 39-6-808.

12             39-1-201. Exemptions enumerated.

13             (a) The following property is exempt from property  
14     taxation:

15                     (xxxi) All livestock including livestock in  
16     feed lots being fed for slaughter. This exemption applies  
17     only to ad valorem taxation. Special taxes levied on the  
18     inspection of cattle, horses, mules and sheep and the  
19     predator animal tax provided by W.S. 11-6-210 and  
20     11-20-403 are not affected. Any other special tax which is



1     levied on livestock for a particular purpose based on the  
2     assessment value established by the ~~state--beard--of~~  
3     ~~equalization~~ DIRECTOR is not affected by this exemption;

4             39-1-302. Appointment of director; appointment of  
5     division administrators; additional employees.

6             (a) The governor shall appoint, with senate confir-  
7     mation, ~~three--(3)--tax--commissioners~~ A DIRECTOR OF THE  
8     DEPARTMENT OF REVENUE AND TAXATION WHO SHALL SERVE AT THE  
9     PLEASURE OF THE GOVERNOR BUT NOT TO EXCEED SIX (6) YEARS  
10    WITHOUT REAPPOINTMENT AND who are IS the department's  
11    executive and administrative heads--~~Net-more-than-two-(2)~~  
12    ~~commissioners--may-be-members-of-the-same-political-party-~~  
13    ~~Each-appointment-of-the-tax-commissioners-shall-be--for--a~~  
14    ~~six--(6)-year-term--The-three-(3)-commissioners-shall-com-~~  
15    ~~prise-the-Wyoming-tax-commission--as--well--as--the--state~~  
16    ~~beard--of-equalization~~ HEAD. The ~~commission~~ DIRECTOR, with  
17    the approval of the governor, may appoint administrators  
18    as needed for the divisions of the department WHO SHALL  
19    SERVE AT THE PLEASURE OF THE DIRECTOR AND MAY BE REMOVED  
20    WITH OR WITHOUT CAUSE. THE DIRECTOR MAY DELEGATE SUCH  
21    AUTHORITY TO DIVISION ADMINISTRATORS AS HE DETERMINES IS  
22    NECESSARY TO ALLOW THE EFFICIENT OPERATION OF THE  
23    DEPARTMENT. The ~~commission~~ DIRECTOR may employ profes-

1 sional, technical and other employees to work in any of  
2 the divisions. The ~~commission~~-may DIRECTOR SHALL formulate  
3 the policies and programs to be carried out by the depart-  
4 ment through its respective divisions and adopt suitable  
5 rules and regulations to implement the administration of  
6 this act pursuant to the ~~provisions of the~~ Wyoming Admin-  
7 istrative Procedure Act.

8 ~~(b) -- The -- commissioners -- shall elect a chairman and a~~  
9 ~~vice-chairman who shall serve for two (2) years.~~

10 39-1-303. Powers and duties of commission.

11 (a) In addition to the other powers and duties  
12 imposed by law, the ~~commission~~ DIRECTOR shall:

13 (vii) Have the power to issue subpoenas. The  
14 ~~commission~~ DIRECTOR may issue a subpoena requiring any  
15 person to appear at a place within the county where the  
16 person resides designated in the subpoena and be examined  
17 about any matter within the scope of the inquiry or inves-  
18 tigation being conducted by the ~~commission~~ DIRECTOR and  
19 requiring the production of any books and records. The  
20 district court shall issue an order requiring the person  
21 to appear and to produce the necessary books and records  
22 in the event the person disregards or refuses to obey the

1 subpoena of the ~~commission~~ DIRECTOR;

2 (viii) Prescribe reasonable rules and regula-  
3 tions consistent with the provisions hereof as provided by  
4 the Wyoming Administrative Procedure Act, necessary to the  
5 enforcement of the provisions of any or all tax and other  
6 revenue measures which are administered by the ~~commission~~  
7 DEPARTMENT;

8 39-1-305. Provisions for assessing tax. The board  
9 and ~~commission~~ DIRECTOR shall not compromise or reduce the  
10 tax liability of any person owing a tax to the state of  
11 Wyoming. In case the ~~commission~~ DIRECTOR and the person  
12 owing the tax do not agree with respect to tax liability,  
13 the ~~commission~~ DIRECTOR shall by order, assess and levy  
14 the full amount of tax due and any person aggrieved by the  
15 assessment may appeal the decision pursuant to the Wyoming  
16 Administrative Procedure Act and Wyoming Rules of Civil  
17 Procedure.

18 39-1-306. Appeal from board. Any person AGGRIEVED BY  
19 ANY ORDER ISSUED BY THE DEPARTMENT MAY APPEAL TO THE  
20 DIRECTOR AND ANY PERSON including the state of Wyoming  
21 aggrieved by any order issued by the board, or any county  
22 board of equalization whose decision has been reversed or  
23 modified by the state board of equalization, may appeal

1 the decision of the board to the district court of the  
2 county in which the property or some part thereof is situ-  
3 ated.

4 39-1-307. Certifying of appropriations. On or before  
5 August 1 of each year, the state auditor shall certify to  
6 the ~~commission~~ DEPARTMENT the amount of all appropriations  
7 made by the legislature of the state of Wyoming and the  
8 interest on the public debt for which a levy must be made.

9 39-2-101. Listing of property generally.

10 (b) If machinery or equipment is located in two (2)  
11 or more counties during the calendar year, the county  
12 assessors of the respective counties, or the ~~board~~ DIREC-  
13 TOR OR HIS DESIGNEE if the assessors cannot agree, shall  
14 meet and prorate the assessed valuation of the machinery  
15 or equipment among the counties pursuant to rules and reg-  
16 ulations promulgated by the ~~board~~ DIRECTOR. The rules and  
17 regulations may reflect such factors as the home location  
18 of the machinery or equipment, the time the machinery or  
19 equipment will be in each county, or the monetary value of  
20 work to be done in each county by the owner or user of the  
21 machinery or equipment.

22 39-2-102. Property valued at fair market value. All

1 taxable property shall be annually valued at its fair mar-  
2 ket value. Except as otherwise provided by law for spe-  
3 cific property, the ~~board~~ DIRECTOR shall prescribe the  
4 appraisal methods and systems for determining fair market  
5 value using generally accepted appraisal standards.

6 39-2-201. Generally; reports.

7 (a) The ~~board~~ DEPARTMENT shall annually value the  
8 following property at its fair market value for taxation:

9 (b) Annually, on or before the dates hereafter indi-  
10 cated, any person whose property is subject to subsection  
11 (a) of this section shall sign under oath and submit a  
12 statement listing such information relative to the prop-  
13 erty and affairs of the company as the ~~board~~ DIRECTOR may  
14 require to assess the property:

15 (c) If the statement provided by subsection (b) of  
16 this section is not filed, the ~~board~~ DIRECTOR shall value  
17 the property from the best information available. The  
18 ~~board~~ DIRECTOR may use information other than contained in  
19 the statement provided by subsection (b) of this section  
20 to determine the fair market value of the property pro-  
21 vided by subsection (a) of this section.

22 (d) Following determination of the fair market value

1 of property subject to subsection (a) of this section, the  
2 ~~beard~~ DIRECTOR shall notify the taxpayer by mail of the  
3 fair market value and the taxable value. The taxpayer may  
4 file written objections to the assessment within fifteen  
5 (15) days following receipt of notice and appear before  
6 the ~~beard~~ DIRECTOR at a time specified by the ~~beard~~  
7 DIRECTOR.

8 (e) Annually, on or before the dates hereafter indi-  
9 cated, or as soon thereafter as the fair market value is  
10 determined, the ~~beard~~ DIRECTOR shall certify the valuation  
11 determined by the ~~beard~~ DIRECTOR to the county assessor of  
12 the county in which the property is located, to be entered  
13 upon the assessment rolls of the county:

14 39-2-202. Valuation of mine products; exemption for  
15 collection wells.

16 (a) Based upon the information received or procured  
17 pursuant to W.S. 39-2-201(b) or (c), the ~~beard~~ DEPARTMENT  
18 shall annually value the gross product for the preceding  
19 calendar year, in appropriate unit measures of all mines  
20 and mining claims from which valuable deposits are pro-  
21 duced, at the fair cash market value of the product at the  
22 mine or mining claim where produced, after the mining or  
23 production process is completed.

1           (f) The ~~commission~~ DEPARTMENT may employ examiners  
2           and obtain other technical services, to investigate and  
3           audit the books and records of any person paying taxes  
4           imposed under W.S. 39-2-401 through 39-2-404. The ~~board~~  
5           DEPARTMENT shall notify the county assessor of any change  
6           in valuation as determined by audits or investigations  
7           establishing:

8           39-2-206. Valuation of electric utilities and other  
9           public utilities.

10           (a) Based upon the information received or procured  
11           pursuant to W.S. 39-2-201(b) or (c), the ~~board~~ DEPARTMENT  
12           shall annually value for taxation the property of all pub-  
13           lic utilities not otherwise provided for by this act. When  
14           the fair market value of the personal property of electric  
15           utilities has been determined, excluding utilities operat-  
16           ing in any county in which less than ten percent (10%) of  
17           the real property by area is assessed for property taxa-  
18           tion, the ~~board~~ DEPARTMENT shall adjust the personal prop-  
19           erty value determined according to the valuation adjust-  
20           ment factor for each electric utility. If the valuation  
21           adjustment factor equals or exceeds one (1) for any elec-  
22           tric utility, the value shall be certified without adjust-  
23           ment.

1           (c) As used in this section:

2                   (iv) "State average of per mile revenue" for  
3 the previous calendar year shall be determined by the  
4 ~~beard~~ DEPARTMENT by computing the total gross operating  
5 revenue of all electric utilities in Wyoming and dividing  
6 by the total mileage of transmission and distribution  
7 lines of all electric utilities for the previous calendar  
8 year;

9                   (v) "Utility average of per mile revenue"  
10 shall be determined by the ~~beard~~ DEPARTMENT by dividing  
11 the gross operating revenue of each electric utility in  
12 the state by the total number of miles of transmission and  
13 distribution lines owned or operated by each electric  
14 utility as of December 31 of the preceding calendar year;

15                   (vi) "Valuation adjustment" means the factor  
16 obtained by the ~~beard~~ DEPARTMENT by dividing each individ-  
17 ual utility average of per mile revenue for the preceding  
18 year by the state average of per mile revenue for such  
19 year and the factor obtained shall constitute the valua-  
20 tion adjustment for each respective electric utility in  
21 the state.

22           39-2-207. Valuation of car companies.



1           (a) The ~~board~~ DEPARTMENT shall ascertain from the  
2 statements required from the car companies and the reports  
3 made by the railway companies operating in the state the  
4 total mileage of the cars of each company for the period  
5 of one (1) year within this state. The ~~board~~ DEPARTMENT  
6 shall determine the number of cars of each company by  
7 determining the number of cars which if kept in the state  
8 would be reasonably required in making the mileage, and  
9 this number of cars shall be the number of cars on which  
10 each company shall be assessed for that year.

11           (b) The ~~board~~ DEPARTMENT shall fix the valuation  
12 upon each particular class of cars, which as nearly as  
13 possible shall be the fair market value of the cars, and  
14 the number ascertained shall be assessed to the company.  
15 The ~~board~~ DEPARTMENT may base the assessment upon the  
16 returns of the several railroad companies.

17           (c) In case any company fails or refuses to make the  
18 required statement, the ~~board~~ DEPARTMENT shall fix the  
19 fair market value of the cars, and in determining the num-  
20 ber and value of cars the ~~board~~ DEPARTMENT, insofar as  
21 practicable, shall harmonize the statements of the several  
22 car companies, with respect thereto and the assessment  
23 shall be included in the records and proceedings of the

1     beard DEPARTMENT.

2           (d) The ~~beard-of-equalization~~ DEPARTMENT shall each  
3     year make a levy equal to the statewide average county,  
4     school district and state levy for the year immediately  
5     preceding against the values assessed for each of the  
6     counties through which the cars may have been operated.  
7     When the tax due is determined the ~~beard~~ DEPARTMENT shall  
8     send to each owner a statement of the amount of the  
9     assessment, the rate of levy and the amount of tax due,  
10    which shall be paid to the department of revenue. When all  
11    these taxes have been collected the state treasurer shall  
12    pay to the respective county treasurers the amount due  
13    their counties.

14          (e) The county treasurer shall credit all these  
15    taxes to an account within the trust and agency fund and  
16    after the regular state, county and school district levies  
17    are made, distribute them in the same manner property  
18    taxes are distributed. To determine the entitlement to the  
19    state, county and school districts the county treasurer  
20    shall apportion the taxes to the various school districts  
21    through which the cars may have operated on the ratio that  
22    main track mileage in each school district bears to the  
23    total main track mileage within the county.

1           (f) If the taxes levied are not paid on December 31  
2 of the year levied, they shall become delinquent and shall  
3 bear interest at the rate of eleven percent (11%) per  
4 annum. If the taxes and interest due are not paid before  
5 February 1 following the levy, the department may collect  
6 them by distress and sale of any property belonging to the  
7 delinquent owner in the manner required of county trea-  
8 surers, and the order of the ~~beard~~ DIRECTOR shall be suf-  
9 ficient authority therefor. The department may use any  
10 other remedy available for the collection of monies due.

11           39-2-302. County boards of equalization; powers;  
12 duties; appeals by county assessor.

13           (d) Immediately after the assessment roll is cor-  
14 rected by the county board of equalization and not later  
15 than the first Monday in July, the county assessor shall  
16 make an abstract of the assessment roll containing the  
17 quantity and value of each class of property assessed for  
18 taxation and transmit the abstract to the ~~beard~~  
19 DEPARTMENT.

20           39-2-401. Certification of tax levies.

21           (a) All governmental entities in Wyoming having the  
22 power to levy or require the levy of ad valorem taxes

1 shall annually notify the board of county commissioners of  
2 the county in which the entity is located, of the amount  
3 of tax to be collected against the taxable property of the  
4 district, as follows:

5 (iv) On or before the first Monday in August  
6 by the ~~beard~~ DEPARTMENT for state purposes as provided by  
7 W.S. 9-4-302, 21-13-303 and this act.

8 39-2-402. Authorized mill levies.

9 (a) There shall be annually levied and assessed upon  
10 the taxable value of property within Wyoming the following  
11 state taxes when applicable:

12 (i) Not to exceed four (4) mills as certified  
13 by the ~~beard~~ DEPARTMENT to be credited to the state gen-  
14 eral fund;

15 (ii) Not to exceed one (1) mill as certified  
16 by the ~~beard~~ DEPARTMENT as provided by W.S. 9-4-302;

17 (iv) Not to exceed twelve (12) mills for  
18 school purposes as certified by the ~~beard~~ DEPARTMENT as  
19 provided by W.S. 21-13-303.

20 (f) There shall be annually levied and assessed upon  
21 the taxable value of the property indicated within the

1 limits of the political subdivision, governmental entity  
2 or special district indicated, the following taxes when  
3 applicable:

4 (ii) Not to exceed ten (10) mills as ordered  
5 by the ~~beard~~ DEPARTMENT upon all cattle, horses and mules  
6 in Wyoming as provided by W.S. 11-20-403;

7 (iii) Not to exceed ten (10) mills as ordered  
8 by the ~~beard~~ DEPARTMENT upon all sheep in Wyoming as pro-  
9 vided by W.S. 11-20-403;

10 39-4-103. Veteran exemption reimbursements. On or  
11 before September 1, county assessors shall certify the  
12 exemptions granted pursuant to W.S. 39-1-201(a)(xxiv) to  
13 the ~~beard~~ DEPARTMENT. On or before October 1 the state  
14 treasurer out of funds appropriated for that purpose shall  
15 reimburse each county treasurer for the amount of taxes  
16 which would have been collected if the property was not  
17 exempt. The county treasurer shall distribute the revenue  
18 to each governmental entity in the actual amount of taxes  
19 lost due to the exemption.

20 39-5-101. Offenses; penalties.

21 (e) Any person failing to file the statement pro-  
22 vided by W.S. 39-2-201(b)(iii) for telephone and telegraph

1 companies is subject to a penalty of not more than five  
2 hundred dollars (\$500.00) plus not more than one hundred  
3 dollars (\$100.00) for each day's failure to file the  
4 statement, to be recovered by an action in the name of the  
5 state of Wyoming brought by the attorney general at the  
6 request of the ~~board~~ DIRECTOR. Penalties collected shall  
7 be credited to the state school foundation program  
8 account.

9 39-6-102. Licensing of wholesalers.

10 (a) Every wholesaler who sells or offers to sell  
11 cigarettes in this state must have a license to do so  
12 issued by the ~~board~~ DEPARTMENT. The license fee is ten  
13 dollars (\$10.00) per year or fraction thereof and is valid  
14 through June 30 in each year. The license will be granted  
15 only to wholesalers who own or operate the place from  
16 which sales are made and additional licenses must be  
17 obtained for each separate location. The licenses are  
18 transferable pursuant to rules and regulations promulgated  
19 by the ~~board~~ DIRECTOR.

20 (b) Persons residing outside the state may be autho-  
21 rized by the ~~board~~ DEPARTMENT to sell and ship cigarettes  
22 into the state by agreeing to affix stamps, imprints or  
23 impressions on cigarettes as required by this article. In

1     addition, they must agree to submit their books, accounts  
2     and records to examination by the ~~beard~~ DEPARTMENT during  
3     reasonable hours and must appoint the Wyoming secretary of  
4     state in writing as their attorney for service of process.  
5     Service upon the secretary of state is sufficient service  
6     upon any nonresident and the secretary of state shall  
7     notify such person of service as provided by law.

8            (c) The ~~beard~~ DIRECTOR may revoke the license of any  
9     wholesaler violating any provision of this article after a  
10    hearing. No license shall be issued to a wholesaler for  
11    two (2) years following revocation of his license.

12            39-6-103. Excise tax levied.

13            (a) There is levied and shall be collected and paid  
14    to the ~~beard~~ DEPARTMENT an excise tax of four-tenths of a  
15    cent (\$.004) upon the sale of each cigarette sold by  
16    wholesalers.

17            (b) Sales of cigarettes to any agency of the United  
18    States government, sales in interstate commerce or the  
19    taxation of any transaction prohibited by the United  
20    States Constitution are exempted from the provisions of  
21    this article but shall be reported to the ~~beard~~ DEPARTMENT  
22    in the manner prescribed by it.

1           (c) There is levied and shall be paid to the board  
2 DEPARTMENT an excise tax of forty one hundredths of a cent  
3 (\$.0040) upon the use or storage by consumers of ciga-  
4 rettes in Wyoming but only if the tax imposed by subsec-  
5 tions (a) and (b) of this section has not been paid.

6           39-6-104. Stamps and metering machines; credit on  
7 unsalable merchandise; refunds; transferring stamps pro-  
8 hibited.

9           (a) The payment of the taxes required by this arti-  
10 cle shall be evidenced by the affixing of stamps, imprints  
11 or impressions on each package of cigarettes sold or dis-  
12 tributed by a licensed wholesaler. The board DEPARTMENT  
13 shall obtain suitable stamps and sell them to licensed  
14 wholesalers for cash at a six percent (6%) discount. The  
15 board DEPARTMENT may deposit cigarette tax stamps in banks  
16 within Wyoming for disbursement to licensed wholesalers  
17 pursuant to rules and regulations of the board. The board  
18 DEPARTMENT shall keep accurate records of all stamps sold.  
19 The board DEPARTMENT may authorize licensed wholesalers to  
20 use board DEPARTMENT approved metering machines to affix  
21 imprints or impressions in lieu of affixing stamps. The  
22 machine shall be sealed by the board DEPARTMENT and used  
23 pursuant to rules and regulations of the board DIRECTOR.



1     The ~~beard~~ DEPARTMENT shall inspect and read each metering  
2     machine at least once a month or may approve and appoint a  
3     bank within Wyoming of the wholesaler's choice to act as  
4     setting agent pursuant to rules and regulations of the  
5     ~~beard~~ DIRECTOR. Meter settings shall be sold to licensed  
6     wholesalers for cash at a six percent (6%) discount.  
7     Wholesalers purchasing stamps, imprints or impressions  
8     with other than cash shall furnish the ~~beard~~ DEPARTMENT a  
9     bond of not less than ten thousand dollars (\$10,000.00) or  
10    such other amount as specified by the ~~beard~~ DEPARTMENT.

11           (c) Credit shall be given by the ~~beard~~ DEPARTMENT  
12    for taxes paid on unsalable merchandise when the ~~beard~~  
13    DEPARTMENT is satisfied the merchandise has been returned  
14    to the manufacturer and when evidenced by a statement  
15    signed by the wholesaler and a manufacturer's representa-  
16    tive certifying the number of packages returned.

17           (d) The ~~beard~~ DEPARTMENT shall redeem any unused and  
18    uncancelled stamps presented by a wholesaler.

19           39-6-105. Records; examination of stock; monthly  
20    returns.

21           (a) Each wholesaler shall keep complete and accurate  
22    records of all cigarettes purchased and sold for three (3)

1 years. The records shall be in the form prescribed by the  
2 ~~beard~~ DEPARTMENT and will be available for inspection by  
3 the ~~beard~~ DEPARTMENT at any reasonable time.

4 (b) The ~~beard~~ DEPARTMENT may investigate and examine  
5 the stock of cigarettes upon any premises where they are  
6 stored or sold.

7 (c) No later than the twentieth day of the month  
8 following the sale of cigarettes each wholesaler shall  
9 return to the ~~beard~~ DEPARTMENT the following information  
10 on forms furnished by the ~~beard~~ DEPARTMENT:

11 (i) The number of packages of cigarettes sold  
12 in each incorporated city and town;

13 (ii) The number of packages of cigarettes sold  
14 in each county outside the incorporated cities and towns;

15 (iii) Other information required by the ~~beard~~  
16 DEPARTMENT.

17 39-6-106. Unstamped packages subject to confiscation  
18 and forfeiture.

19 (a) Any package of cigarettes found in this state  
20 without stamps, imprints or impressions affixed thereto as  
21 provided by this article are contraband goods and may be

1 seized without a warrant by the ~~beard~~ DEPARTMENT or any  
2 peace officer of this state when so directed by the ~~beard~~  
3 DIRECTOR. This section does not apply to cigarettes in the  
4 original unopened shipping package in the possession of or  
5 in transit to a licensed wholesaler or to owners of ciga-  
6 rettes not willfully or intentionally evading the tax  
7 imposed by this article.

8 (b) Cigarettes seized in accordance with subsection  
9 (a) of this section shall be sold by the ~~beard~~ DEPARTMENT  
10 to a licensed wholesaler to the best advantage of the  
11 state. Proceeds from the sale shall be remitted to the  
12 state treasurer for deposit into the general fund. The  
13 licensed wholesaler purchasing the cigarettes shall pay  
14 taxes and affix stamps, imprints or impressions as pro-  
15 vided by this article on cigarettes so purchased.

16 39-6-108. Distribution of revenue.

17 (a) Revenue received under this article shall be  
18 transferred to the state treasurer who shall distribute it  
19 as follows:

20 (iii) Sixty-one and three-fourths percent (61  
21 3/4%) of the taxes collected shall be distributed to  
22 incorporated cities and towns and to boards of county com-

1     missioners in the proportion the cigarette taxes derived  
2     from sales within each incorporated city or town or county  
3     bears to total cigarette license taxes collected. The com-  
4     putation for the distribution shall be made by the ~~board~~  
5     DEPARTMENT according to the monthly returns filed by the  
6     wholesalers.

7             39-6-208. When documents or payments transmitted by  
8     mail deemed received.

9             (a) Any report, claims, tax return, statement or  
10     other document or payments required or authorized by this  
11     article to be made or filed to or with the ~~board-or~~  
12     department and which is:

13             (ii) Mailed but not received by the ~~board--or~~  
14     department or where received but the cancellation mark is  
15     illegible, erroneous or omitted, is deemed filed and  
16     received on the date mailed if the sender establishes it  
17     was deposited in the mail on or before the due date for  
18     filing and submits a duplicate within thirty (30) days  
19     following written notification by the board or department  
20     of the nonreceipt.

21             39-6-210. Distribution of gasoline license taxes.

22             (a) All gasoline license taxes and fees received by

1 the ~~beard~~ DEPARTMENT under this article shall be trans-  
2 ferred to the state treasurer who shall credit them to the  
3 proper accounts.

4 (e) The state treasurer shall credit one percent  
5 (1%) of the taxes collected under this article to the gas-  
6 oline taxpayer account created by W.S. 39-6-1001(a)  
7 reduced by the amount necessary to ensure the account bal-  
8 ance does not exceed seven hundred fifty thousand dollars  
9 (\$750,000.00). Not earlier than ninety (90) days after  
10 the ~~beard~~ DEPARTMENT issues a notice and demand to a  
11 licensee for payment of tax under this article, the ~~beard~~  
12 DEPARTMENT may certify to the state treasurer the amount  
13 of the tax owed, but not interest or penalties, and that  
14 the tax has not been paid. Upon receipt of the certifica-  
15 tion, the state treasurer shall distribute from the gaso-  
16 line taxpayer account in accordance with subsection (c) of  
17 this section an amount equal to that specified in the cer-  
18 tification to the extent funds are available in the  
19 account. Distributions shall be made as revenues are  
20 received until the amount certified has been transferred.  
21 Any taxes under this article collected after the ~~beard~~  
22 DEPARTMENT has certified them to the state treasurer as  
23 unpaid shall be deposited into the gasoline taxpayer  
24 account.

1       39-6-304. Computation of valuation and tax; notifi-  
2       cation; when payable; appeal and refund provisions; deduc-  
3       tion of taxes from amounts due interest owners.

4       (f) Any taxpayer who feels aggrieved by the valua-  
5       tion and taxes levied by this article may appeal to the  
6       beard DIRECTOR. The appeal does not relieve the taxpayer  
7       from paying the tax when due and payable nor does the pay-  
8       ment invalidate the appeal. No restraining order or  
9       injunction shall be granted or issued by any court or  
10      judge to restrain or enjoin the collection of any tax,  
11      interest or penalty imposed by this article.

12      (q) The ~~commission~~ DEPARTMENT may employ auditors  
13      and obtain other technical assistance necessary to deter-  
14      mine if the tax imposed by this article has been properly  
15      reported and paid.

16      39-6-403. Licenses.

17      (a) Every vendor shall obtain from the beard  
18      DEPARTMENT a sales tax license to conduct business in the  
19      state. The license shall be granted only upon application  
20      stating the name and address of the applicant, the charac-  
21      ter of the business in which the applicant proposes to  
22      engage, the location of the proposed business and other

1 information as the board DEPARTMENT may require. No  
2 license fee shall be required but each vendor shall prepay  
3 tax of one hundred fifty dollars (\$150.00). The credit for  
4 tax prepaid shall be reduced in accordance with proper  
5 returns filed by the taxpayer. Any credit remaining when  
6 the vendor is no longer required to be licensed under this  
7 article shall be refunded, upon application not later than  
8 six (6) months after the license is no longer required.

9 (e) Licenses issued under this section are valid  
10 without further payment of fees until revoked by the board  
11 DIRECTOR.

12 (f) Any person discontinuing business shall notify  
13 the board DEPARTMENT, return his license for cancellation  
14 and preserve all business records in the state until the  
15 board DEPARTMENT issues a receipt showing all taxes have  
16 been paid.

17 (g) The board DIRECTOR may, after providing notice  
18 and an opportunity for a hearing, revoke the license of  
19 any vendor violating any provision of this article and no  
20 license shall thereafter be issued to that person until  
21 the applicant has:

22 (i) Filed a new application with the board

1 DEPARTMENT;

2 (ii) Filed with the ~~board~~ DEPARTMENT all past  
3 due returns and has remitted in full all taxes, penalties  
4 and interest due.

5 (iii) Repealed by Laws 1987, ch. 70, 3.

6 (h) The ~~board~~ DIRECTOR may, after providing notice  
7 and an opportunity for a hearing, suspend the license of  
8 any vendor violating any provision of this article until  
9 the time the vendor is in compliance.

10 39-6-407. Collection of tax.

11 (a) Except as otherwise provided every vendor shall  
12 collect the tax imposed by this article and is liable for  
13 the entire amount of taxes imposed. The taxes are due and  
14 payable on the last day of the month following the month  
15 in which they were collected or as required by the ~~board~~  
16 DEPARTMENT and each vendor shall on or before the last day  
17 of each month file a true return showing the preceding  
18 month's gross sales and remit all taxes to the board. The  
19 returns shall contain such information and be made in the  
20 manner as the ~~board~~ DIRECTOR by regulation prescribes. The  
21 ~~board~~ DEPARTMENT may allow extensions for filing returns  
22 and paying the taxes by regulation, but no extension may



1 be for more than ninety (90) days. If the total tax to be  
2 remitted by a vendor during any month is less than one  
3 hundred fifty dollars (\$150.00), a quarterly return and  
4 remittance in lieu of the monthly return may be made on or  
5 before the last day of the month following the end of the  
6 quarter for which the tax is collected. If the accounting  
7 methods regularly used by any vendor are such that reports  
8 of sales made during a calendar month would impose unnec-  
9 essary hardships, the ~~beard~~ DEPARTMENT after receiving a  
10 formal request filed by the vendor may accept reports at  
11 intervals as would be more convenient to the taxpayer.

12 (c) If any vendor collects a tax in excess of that  
13 imposed by this article it shall be remitted to the ~~beard~~  
14 DEPARTMENT.

15 (d) Taxes imposed by this article shall be paid to  
16 the ~~beard~~ DEPARTMENT by the purchaser unless the taxes  
17 have been paid to a vendor.

18 39-6-408. Preservation of records; examination;  
19 failure to make return.

20 (a) Every vendor shall preserve for three (3) years  
21 at his principal place of business, suitable records and  
22 books as may be necessary to determine the amount of tax

1 for which he is liable under this article, together with  
2 all invoices and books showing all merchandise purchased  
3 for resale. All records, books and invoices shall be  
4 available for examination by the ~~beard~~ DEPARTMENT during  
5 regular business hours except as arranged by mutual con-  
6 sent.

7 (b) If any vendor fails to comply with subsection  
8 (a) of this section, he shall bear the burden of proof as  
9 to the correctness of any assessment of taxes imposed by  
10 the ~~beard~~ DEPARTMENT for the period for which records were  
11 not preserved in any court action or proceeding.

12 (c) If a vendor fails to file a return as required  
13 by this article, the ~~beard~~ DEPARTMENT shall give written  
14 notice by mail to the vendor to file a return on or before  
15 the last day of the month following the notice of delin-  
16 quency. If a vendor then fails to file a return the ~~beard~~  
17 DEPARTMENT shall make a return from the best information  
18 available which will be prima facie correct and the tax  
19 due therein is a deficiency and subject to penalties and  
20 interest as provided by this article.

21 39-6-409. Excessive and deficient payments; sales  
22 and use taxpayer account deposits; jeopardy assessments;  
23 preservation of records.

1           (a) As soon as practicable after the return is filed  
2 the ~~beard~~ DEPARTMENT shall examine it and if it appears  
3 the tax to be remitted is incorrect it shall be recom-  
4 puted. If the amount paid exceeds that which is due the  
5 excess shall be credited against any subsequent liability  
6 of the vendor. If the amount paid is less than the amount  
7 due, the difference together with interest thereon at the  
8 rate of one percent (1%) per month from the time the  
9 return was due shall be paid by the vendor within ten (10)  
10 days after notice and demand is made by the ~~beard~~  
11 DEPARTMENT.

12           (b) If any part of the deficiency is due to negli-  
13 gence or intentional disregard of rules and regulations  
14 but without intent to defraud there shall be added a pen-  
15 alty of ten percent (10%) of the amount of the deficiency  
16 plus interest as provided by subsection (a) of this sec-  
17 tion. The taxes, penalty and interest shall be paid by the  
18 vendor within ten (10) days after notice and demand is  
19 made by the ~~beard~~ DEPARTMENT.

20           (c) If any part of the deficiency is due to fraud  
21 with intent to evade there shall be added a penalty of  
22 twenty-five percent (25%) of the amount of the deficiency  
23 plus interest as provided by subsection (a) of this sec-

1     tion. The taxes, penalty and interest shall be paid by the  
2     vendor within ten (10) days after notice and demand is  
3     made by the ~~beard~~ DEPARTMENT.

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 ~~beard~~ DEPARTMENT issues a notice of delinquency to a  
11    vendor for payment of tax under this article, the ~~beard~~  
12    DEPARTMENT may certify to the state treasurer the amount  
13    of the tax owed, but not interest or penalties, and that  
14    the tax has not been paid. Upon receipt of the certifica-  
15    tion, the state treasurer shall distribute from the sales  
16    and use taxpayer account in accordance with W.S.  
17    39-6-512(b) an amount equal to that specified in the cer-  
18    tification to the extent funds are available in the  
19    account. Distributions shall be made as revenues are  
20    received until the amount certified has been transferred.  
21    Any taxes under this article collected after the ~~beard~~  
22    DEPARTMENT has certified them to the state treasurer as  
23    unpaid shall be deposited into the sales and use taxpayer  
24    account.

1           (e) When the ~~board~~ DEPARTMENT has reason to believe  
2 the collection of any tax, penalty or interest will be  
3 jeopardized by delay it shall immediately levy a jeopardy  
4 assessment and the amount assessed shall be immediately  
5 due and payable. Notice of the assessment shall be given  
6 to the vendor personally or by mail. If the jeopardy  
7 assessment is not paid within ten (10) days after the ser-  
8 vice of notice upon the vendor, the deficiency penalty and  
9 interest provided in subsection (c) of this section shall  
10 attach to the amount of the jeopardy assessment.

11           (f) The ~~board~~ DEPARTMENT shall preserve returns and  
12 reports for three (3) years.

13           39-6-410. Debt and lien of unpaid taxes; action to  
14 collect; lien on property when discontinuing business;  
15 credits and refunds.

16           (a) Any tax due under this article constitutes a  
17 debt to the state from the persons who are parties to the  
18 transaction and is a lien from the date due on all the  
19 property of those persons. The tax due together with  
20 interest, penalties and costs may be collected by appro-  
21 priate judicial proceedings or the ~~board~~ DEPARTMENT may  
22 seize and sell at public auction so much of the persons'

1 property as will pay all the tax, interest, penalties and  
2 costs. Notice of the auction must be published for four  
3 (4) weeks in a newspaper published in the resident county  
4 of the persons involved.

5 (b) The tax imposed by this article is a lien with  
6 preference over all creditors except for taxes and debts  
7 due the United States and liens of record which have been  
8 filed or recorded prior to the imposition of a tax lien  
9 upon the property of any vendor who discontinues or sells  
10 his business or stock of goods. The vendor shall file a  
11 return within thirty (30) days after discontinuing or  
12 selling his business. His successor in business shall  
13 withhold from the purchase price enough money to pay the  
14 taxes, penalties and interest due on the outstanding  
15 amount of all credit, installment and conditional sales  
16 upon which the tax has not been paid until the time the  
17 former owner produces a receipt from the ~~board~~ DEPARTMENT  
18 showing that all taxes have been paid or a certificate  
19 that no taxes are due. If the successor fails to withhold  
20 from the purchase price the amount due and the taxes, pen-  
21 alty and interest are unpaid the original vendor and suc-  
22 cessor vendor are liable for the payment of the unpaid  
23 taxes, penalties and interest.

1           (d) Upon request of the ~~beard~~ DEPARTMENT, the attor-  
2       ney general may institute proceedings to restrain and  
3       enjoin any person from:

4                   (i) Acting as a vendor until they have  
5       received a license as required by W.S. 39-6-403(a);

6                   (ii) Continuing to act as a vendor if they  
7       have not remitted to the ~~beard~~ DEPARTMENT, when due, all  
8       taxes, penalty and interest imposed by this article.

9           (e) Except as provided by this subsection, no person  
10      who feels aggrieved by the payment of the taxes, penalty  
11      and interest imposed by this article may appeal a decision  
12      of the ~~beard~~ DEPARTMENT until all taxes, penalty and  
13      interest have been paid. For good cause shown, the court  
14      to which the decision of the ~~beard~~ DEPARTMENT is appealed  
15      may stay enforcement of the ~~beard's~~ DEPARTMENT'S order  
16      assessing and levying the tax during the pendency of the  
17      appeal. The court's stay of enforcement shall not affect  
18      the accruing of interest upon any assessment and levy.

19           (f) The ~~beard~~ DEPARTMENT may bring an action to  
20      recover any delinquent taxes, penalty or interest in any  
21      appropriate court within ten (10) years following the  
22      delinquency. In any such action a certificate by the ~~beard~~

1 DEPARTMENT is prima facie evidence of the amount due.

2 39-6-411. Distribution of sales tax; deduction for  
3 administrative costs.

4 (a) License fees, penalties and interest collected  
5 by the ~~beard~~ DEPARTMENT pursuant to this article shall be  
6 transferred to the state treasurer who shall credit them  
7 to the general fund.

8 (b) Revenue collected by the ~~beard~~ DEPARTMENT under  
9 W.S. 39-6-404 shall be transferred to the state treasurer  
10 who shall first make any transfer required by W.S.  
11 39-6-409(d) and:

12 39-6-412. Imposition of excise taxes by political  
13 subdivisions.

14 (g) If the proposition is approved by the qualified  
15 electors, the board of county commissioners shall by ordi-  
16 nance impose an excise tax upon retail sales of tangible  
17 personal property, admissions and services and upon sales  
18 and storage, use and consumption of tangible personal  
19 property, or the board of county commissioners, city coun-  
20 cil or town council, as appropriate, shall by ordinance  
21 impose an excise tax upon the sales price for lodging ser-  
22 vices. Following approval of a proposition to impose the



1 tax under paragraph (b)(ii) of this section, the county,  
2 city or town shall within thirty (30) days following cer-  
3 tification of the election results and annually thereafter  
4 each year the tax is in effect, notify the department of  
5 revenue and taxation of the ordinance or resolution impos-  
6 ing the lodging tax and shall submit a list to the depart-  
7 ment of all persons selling lodging services within their  
8 respective jurisdiction. The board of county commission-  
9 ers or the city or town council shall adopt a separate  
10 ordinance for each tax authorized by this section. The  
11 ordinance shall include the following:

12 (iv) A provision that the county, city or  
13 town, as appropriate, shall contract with the ~~commission~~  
14 DEPARTMENT prior to the effective date of the county sales  
15 and use tax ordinances whereby the ~~commission~~ DEPARTMENT  
16 shall perform all functions incident to the administration  
17 of the sales and use tax ordinances of the county, city  
18 or town;

19 (h) The administration of the county, city or town  
20 sales and use taxes is vested in the ~~commission~~ DEPARTMENT  
21 which may prescribe forms and rules and regulations for  
22 making returns and for the ascertainment, assessment and  
23 collection of the taxes. The ~~commission~~ DEPARTMENT shall

1 keep complete records of all monies received and disbursed  
2 by it.

3 (j) All revenue collected by the ~~commission~~  
4 DEPARTMENT from the taxes imposed under subsection (b) of  
5 this section and W.S. 39-6-518(b) shall be transferred to  
6 the state treasurer who shall:

7 (k) In addition to the authority to impose a tax  
8 under subsection (b) of this section any county may impose  
9 an excise tax not to exceed one percent (1%) upon retail  
10 sales of tangible personal property, admissions and ser-  
11 vices made, and upon storage, use and consumption of tan-  
12 gible personal property, within the county. The total  
13 excise tax imposed within any county under this subsection  
14 shall not exceed one percent (1%). The revenue from the  
15 tax shall be used in a specified amount only for planning,  
16 construction, furnishing, equipping and debt service for  
17 any capital improvement project or any soil or water con-  
18 servation project authorized by the qualified electors.  
19 The following provisions also apply:

20 (i) No tax shall be imposed under this subsec-  
21 tion until the proposition to impose the tax and to  
22 approve the debt or to fund the specific project or proj-  
23 ects is approved by the vote of the majority of the quali-

1     fied electors voting on the proposition.     The amount of  
2     revenue to be collected and the purpose or purposes for  
3     which it is proposed to be used shall be specified in the  
4     proposition.     The election shall be held in accordance  
5     with W.S. 22-21-101 through 22-21-112. Any debt created  
6     may also be repaid, in whole or in part, by a property tax  
7     levy if general obligation bonds are authorized by the  
8     electors. Except as otherwise provided, any excise tax  
9     imposed under this subsection shall commence on the first  
10    day of the second month following the election approving  
11    the imposition of the tax. The tax shall terminate on the  
12    last day of the month following the month in which the  
13    amount approved by the electors is collected. Unless an  
14    earlier date is authorized by the ~~tax--commission~~  
15    DEPARTMENT, the first county imposing the tax shall com-  
16    mence collection on the first day of the seventh month  
17    following the date of the election approving the imposi-  
18    tion of the tax;

19               (ii) Upon certification of the election  
20    results by the county clerk to the treasurer, the county  
21    treasurer shall, within ten (10) days, notify the depart-  
22    ment ~~of-revenue-and-taxation~~ of the requirement for im-  
23    position of the tax and shall, upon the receipt of all tax  
24    funds in the amount approved, notify the department of

1     ~~revenue--and--taxation~~ that the special sales tax levy is  
2     terminated. The department ~~of-revenue-and-taxation~~ shall,  
3     upon notification, inform all holders of sales and use tax  
4     licenses within the county of the requirement for the col-  
5     lection and payment of the additional tax and after  
6     receipt of notice that the amount has been collected, the  
7     department shall notify the license holders of the termi-  
8     nation of the tax;

9                     (v) If taxes collected exceed the amount nec-  
10    essary to complete the project as approved, the excess  
11    funds shall be retained by the county treasurer for use in  
12    any succeeding project approved by the electors in accor-  
13    dance with procedures set forth herein, and for refund of  
14    overpayments of the tax imposed pursuant to this act upon  
15    order of the ~~tax-commission~~ DEPARTMENT;

16                    (vi) The administration of sales tax levied  
17    pursuant to this act is vested in the ~~tax--commission~~  
18    DEPARTMENT which may prescribe forms and rules and regula-  
19    tions for making returns and for the ascertainment,  
20    assessment and collection of the taxes. The ~~tax~~  
21    ~~commission~~ DEPARTMENT shall keep complete records of all  
22    monies received and disbursed by it;

23                    (vii) All revenue collected by the ~~commission~~

1 DEPARTMENT from the taxes imposed by this subsection shall  
2 be transferred to the state treasurer who shall:

3 (viii) The first county imposing the tax pro-  
4 vided by this act shall be responsible for payment of  
5 costs incurred by the ~~tax-commission~~ DEPARTMENT to ini-  
6 tially set up computer records and support systems for  
7 administration of this tax. These costs shall be withheld  
8 by the state treasurer from the proceeds to be distributed  
9 pursuant to the preceding paragraph until such costs are  
10 fully recovered;

11 39-6-414. Revenue stamps or tokens. The ~~board~~  
12 DEPARTMENT may provide for the issuance, affixing and pay-  
13 ment of revenue stamps or the issuance of tokens or other  
14 devices to more efficiently secure the payment, collection  
15 and accounting for taxes imposed by this article.

16 39-6-415. Notices mailed sufficient. Notices  
17 required to be mailed by the ~~board~~ DEPARTMENT under this  
18 article if mailed to the address shown on the records of  
19 the ~~board~~ DEPARTMENT shall be sufficient for the purposes  
20 of this article.

21 39-6-417. Penalties.

22 (a) Any vendor who under the pretense of collecting

1 the taxes imposed by this article collects and retains an  
2 excessive amount or who intentionally fails to remit to  
3 the ~~beard~~ DEPARTMENT the full amount of taxes when due is  
4 guilty of a misdemeanor and upon conviction shall be fined  
5 not more than one thousand dollars (\$1,000.00), imprisoned  
6 for not more than six (6) months, or both.

7 39-6-501. Citation and administration of article.

8 (b) The administration of this article is vested in  
9 the ~~beard~~ DEPARTMENT.

10 39-6-503. Registration. Every vendor shall register  
11 with the ~~beard~~ DEPARTMENT, giving the name and address of  
12 all agents operating in the state and the location of all  
13 places of business together with other information as  
14 required by the ~~beard~~ DEPARTMENT. Each vendor shall prepay  
15 tax of one hundred fifty dollars (\$150.00) to the depart-  
16 ment. The credit for tax prepaid shall be reduced in  
17 accordance with proper returns filed by the taxpayer. Any  
18 credit remaining when the vendor ceases operations shall  
19 be refunded, upon application, not later than six (6)  
20 months after the license is no longer required.

21 39-6-507. Reports of vendors and purchasers; exten-  
22 sions.

1           (a) Every vendor shall collect the tax imposed by  
2 this article and is liable for the entire amount of taxes  
3 imposed. The taxes are due and payable on the last day of  
4 the month following the month in which they were collected  
5 or as required by the ~~board~~ DEPARTMENT and each vendor  
6 shall on or before the last day of each month file a  
7 return showing the total sales of tangible personal prop-  
8 erty subject to the tax imposed by this article sold dur-  
9 ing the preceding month and remit all taxes due to the  
10 ~~board~~ DEPARTMENT. The returns shall contain such informa-  
11 tion required by the ~~board~~ DEPARTMENT. If the total tax to  
12 be remitted by a vendor is less than one hundred fifty  
13 dollars (\$150.00) a quarterly return and remittance in  
14 lieu of the monthly return may be made on or before the  
15 last day of the month following the end of the quarter for  
16 which the tax is collected. Returns shall be signed by the  
17 vendor or his agent.

18           (b) Every person storing, using or consuming tangi-  
19 ble personal property purchased from a vendor who does not  
20 maintain a place of business in this state is liable for  
21 the tax imposed by this article and shall on or before the  
22 last day of each month file a return showing the total  
23 sales price of tangible personal property purchased sub-

1     ject to the tax imposed by this article during the preced-  
2     ing month and remit all taxes due to the ~~beard~~ DEPARTMENT.  
3     The return shall contain such information as requested by  
4     the ~~beard~~ DEPARTMENT. Returns shall be signed by the per-  
5     son liable for the tax or his agent.

6             (c) The ~~beard~~ DEPARTMENT may allow for extensions  
7     for filing returns, but no extension may be for more than  
8     ninety (90) days.

9             39-6-508. Preservation of records; examination.  
10     Every vendor and person storing, using or consuming tangi-  
11     ble personal property in this state shall preserve within  
12     this state for three (3) years suitable records and books  
13     as may be necessary to determine the amount of tax for  
14     which he is liable under the provisions of this article,  
15     together with invoices and books showing all merchandise  
16     purchased. All records, books and invoices shall be avail-  
17     able for examination by the ~~beard~~ DEPARTMENT during regu-  
18     lar business hours except as arranged by mutual consent.

19             39-6-509. Assessment when returns unsatisfactory or  
20     not filed; penalty and interest; notice to taxpayer.

21             (a) If the ~~beard~~ DEPARTMENT believes any return and  
22     the taxes paid are incorrect it shall recompute the return



1     and the tax based upon the best information available.  
2     Interest on amounts due under this subsection shall be at  
3     one percent (1%) per month or fraction thereof from the  
4     date the return was due until paid. If any part of the  
5     deficiency is due to negligence or intentional disregard  
6     of this article or rules and regulations a penalty of ten  
7     percent (10%) of the deficiency shall be added in addition  
8     to interest. If any part of the deficiency is due to fraud  
9     or an intent to evade this article or authorized rules and  
10    regulations a penalty of twenty-five percent (25%) of the  
11    deficiency shall be added in addition to interest.

12           (b) If any person liable for the tax imposed by this  
13    article neglects or fails to file a return the ~~board~~  
14    DEPARTMENT shall make an estimate of the total taxable  
15    sales and taxes due from the best information available,  
16    adding a penalty of ten percent (10%) and interest at the  
17    rate of one percent (1%) per month or fraction thereof  
18    from the date the taxes were due until paid. If the  
19    neglect or refusal is due to fraud or an intent to evade  
20    the provisions of this article a penalty of twenty-five  
21    percent (25%) shall be added in addition to interest.

22           (c) If any person neglects or refuses to pay the tax  
23    imposed by this article the ~~board~~ DEPARTMENT shall compute

1 the amount due based on the best information available,  
2 adding a penalty of ten percent (10%) and interest at the  
3 rate of one percent (1%) per month or fraction thereof  
4 from the date the taxes were due until paid. Payment of  
5 the tax, penalty and interest imposed by this subsection  
6 relieves the vendor from payment.

7 (d) When the ~~beard~~ DEPARTMENT has reason to believe  
8 the tax imposed by this article will be jeopardized by  
9 delay it shall immediately levy a jeopardy assessment  
10 which is immediately due and payable. If the jeopardy  
11 assessment is not paid within ten (10) days following  
12 notice thereof a delinquency penalty and interest as  
13 imposed by subsection (b) of this section shall be added.

14 (e) The state treasurer shall credit two percent  
15 (2%) of the taxes collected under this article to the  
16 sales and use taxpayer account created by W.S.  
17 39-6-1001(b) reduced by the amount necessary to ensure the  
18 account balance does not exceed four million dollars  
19 (\$4,000,000.00). Not earlier than ninety (90) days after  
20 the ~~beard~~ DEPARTMENT issues a notice and demand to a  
21 vendor for payment of tax under this article, the ~~beard~~  
22 DEPARTMENT may certify to the state treasurer the amount  
23 of the tax owed, but not interest or penalties, and that

1 the tax has not been paid. Upon receipt of the certifica-  
2 tion, the state treasurer shall distribute from the sales  
3 and use taxpayer account in accordance with W.S.  
4 39-6-512(b) an amount equal to that specified in the cer-  
5 tification to the extent funds are available in the  
6 account. Distributions shall be made as revenues are  
7 received until the amount certified has been transferred.  
8 Any taxes under this article collected after the board  
9 DEPARTMENT has certified them to the state treasurer as  
10 unpaid shall be deposited into the sales and use taxpayer  
11 account.

12 (f) If the taxes, penalty and interest due under  
13 this section are unpaid within ten (10) days following  
14 service of notice an additional penalty of ten percent  
15 (10%) and interest of one percent (1%) per month shall be  
16 added by the board DEPARTMENT.

17 (g) The board DEPARTMENT shall promptly give written  
18 notice of all taxes, penalty and interest due under this  
19 section by personal service or mail to the address as  
20 shown in the board DEPARTMENT records.

21 39-6-510. Tax constitutes debt to state; civil  
22 actions; notification to debtors; sale of property.

1           (a) Any tax due under this article constitutes a  
2 debt to the state from the persons who are parties to the  
3 transaction and is a lien from the date due on all the  
4 property of those persons. The tax due together with  
5 interest, penalties and costs may be collected by appro-  
6 priate judicial proceedings or the ~~beard~~ DEPARTMENT may  
7 seize and sell at public auction so much of the persons'  
8 property as will pay all the tax, interest, penalties and  
9 costs. Notice of the auction must be published for four  
10 (4) weeks in a newspaper published in the resident county  
11 of the persons involved.

12           (b) The ~~beard~~ DEPARTMENT may bring an action to  
13 recover any delinquent taxes, penalty or interest in any  
14 appropriate court within ten (10) years following the  
15 delinquency. In such action a certificate by the ~~beard~~  
16 DEPARTMENT is prima facie evidence of the amount due.

17           (c) If any person is delinquent in the payment of  
18 taxes, penalty or interest imposed by this article, the  
19 ~~beard~~ DEPARTMENT may give notice of the amount of the  
20 delinquency to any person having in their possession or  
21 control credits or personal property belonging to the  
22 delinquent taxpayer or owing debts to him at the time of  
23 the notice. No person so notified shall transfer or make

1 any disposition of the credits, personal property or debts  
2 unless the ~~beard~~ DEPARTMENT approves of the disposition or  
3 until sixty (60) days has elapsed from the receipt of the  
4 notice. Each person receiving a notice under this subsec-  
5 tion shall advise the ~~beard~~ DEPARTMENT within five (5)  
6 days after receiving the notice of all credits or personal  
7 property in their possession or under their control which  
8 belong to the delinquent taxpayer or of debts owed him.

9 (d) At any time following a delinquency the ~~beard~~  
10 DEPARTMENT may seize and sell at public auction any prop-  
11 erty owned by the delinquent taxpayer to pay all taxes,  
12 penalty and interest due plus the cost involved in seizing  
13 and selling the property. Notice of the sale showing its  
14 time and place shall be mailed to the delinquent taxpayer  
15 at least ten (10) days prior to the sale. The notice shall  
16 also be printed in a newspaper of general circulation pub-  
17 lished in the county wherein the seized property is to be  
18 sold at least ten (10) days prior to the sale. If no news-  
19 paper is published in the county the notice shall be  
20 posted in three (3) public places ten (10) days prior to  
21 the sale. The notice shall contain a description of the  
22 property to be sold, a statement of the entire amount due,  
23 the name of the delinquent taxpayer and a statement that  
24 unless the amount due is paid on or before the time of

1 sale, the property or so much thereof as necessary shall  
2 be sold. The ~~beard~~ DEPARTMENT shall give the purchaser a  
3 bill of sale for personal property or a deed for real  
4 property purchased at the sale. Any unsold property seized  
5 may be left at the sale at the risk of the delinquent tax-  
6 payer. If the monies received at the sale are in excess of  
7 the amount due the excess shall be given to the delinquent  
8 taxpayer upon his receipt therefor. If a receipt by the  
9 delinquent taxpayer is not given the ~~beard~~ DEPARTMENT  
10 shall deposit the excess with the state treasurer as  
11 trustee for the delinquent taxpayer.

12 (e) Upon request of the ~~beard~~ DEPARTMENT, the attor-  
13 ney general may institute proceedings to restrain and  
14 enjoin any person from:

15 (i) Acting as a vendor until they have  
16 received a license as required by W.S. 39-6-403(a);

17 (ii) Continuing to act as a vendor if they  
18 have not remitted to the ~~beard~~ DEPARTMENT, when due, all  
19 taxes, penalty and interest imposed by this article.

20 (f) Except as provided by this subsection, no person  
21 who feels aggrieved by the payment of the taxes, penalty  
22 and interest imposed by this article may appeal a decision

1 of the ~~beard~~ DEPARTMENT until all taxes, penalty and  
2 interest have been paid. For good cause shown, the court  
3 to which the decision of the ~~beard~~ DEPARTMENT is appealed  
4 may stay enforcement of the ~~beard's~~ DEPARTMENT'S order  
5 assessing and levying the tax during the pendency of the  
6 appeal. The court's stay of enforcement shall not affect  
7 the accruing of interest upon any assessment and levy.

8 39-6-511. Vendor discontinuing business; liability  
9 of successor. If any vendor discontinues his business or  
10 sells his stock of goods he shall make a final return and  
11 payment within thirty (30) days thereafter. His successor  
12 in business shall withhold from the purchase price an  
13 amount equal to any taxes, penalty or interest due until  
14 the time the former owner produces a receipt from the  
15 ~~beard~~ DEPARTMENT showing that all amounts due have been  
16 paid or a certificate that no taxes are due. If the suc-  
17 cessor fails to withhold from the purchase price the  
18 amount due he is liable for same.

19 39-6-512. Disposition of revenue received.

20 (a) License fees, penalties and interest collected  
21 by the ~~beard~~ DEPARTMENT pursuant to this article shall be  
22 transferred to the state treasurer who shall credit them  
23 to the general fund.

1           (b) Revenue collected by the ~~beard~~ DEPARTMENT from  
2 the taxes imposed by this article shall be transferred to  
3 the state treasurer who shall first make any transfer  
4 required by W.S. 39-6-509(e) and:

5           39-6-513. Credit or refund for overpayments; recov-  
6 ery by state. Any tax, penalty or interest which has been  
7 erroneously paid shall on ~~beard~~ DEPARTMENT approval be  
8 credited against any subsequent liability from the payee  
9 or may be refunded. No refund shall be allowed after three  
10 (3) years from the date of overpayment. Any refund or  
11 credit erroneously made or allowed may be recovered in an  
12 action brought by the attorney general in a court of com-  
13 petent jurisdiction in Laramie County, Wyoming.

14           39-6-515. Revenue stamps or tokens. The ~~beard~~  
15 DEPARTMENT may provide for the issuance, affixing and pay-  
16 ment of revenue stamps or the issuance of tokens or other  
17 devices to more efficiently secure the payment, collection  
18 and accounting for taxes imposed by this article.

19           39-6-517. Penalties.

20           (c) Any person who fails to file any return required  
21 by this article, refuses to provide any information  
22 requested by the ~~beard~~ DEPARTMENT or violates any other



1 provision of this article for which there is no specific  
2 penalty is guilty of a misdemeanor and upon conviction  
3 shall be fined not less than twenty-five dollars (\$25.00)  
4 nor more than one hundred dollars (\$100.00) for each  
5 offense.

6 39-6-602. Contractor deemed consumer; nonresident  
7 contractors to file bond or securities.

8 (b) To secure payment of sales and use taxes by non-  
9 resident prime contractors, each nonresident contractor  
10 shall file with the ~~board~~ DEPARTMENT a surety bond or  
11 legal security equal to three percent (3%) of the payments  
12 due under the contract or an amount determined by the  
13 ~~board~~ DEPARTMENT. The bond shall be conditioned upon the  
14 payment of all sales and use taxes which become due and  
15 payable to this state under the contract or in the real  
16 property development. This bond requirement does not apply  
17 for a nonresident contractor who has furnished a surety  
18 bond as provided by W.S. 39-6-604.

19 (c) Any person a party to or performing work on a  
20 contract under this section may be enjoined from commenc-  
21 ing or continuing any work until an approved bond has been  
22 filed with the department, ~~of-revenue-and--taxation-~~ Such  
23 an action shall be brought in the name of the state by the

1 attorney general or by a county attorney. The state is not  
2 required to post security in seeking a restraining order  
3 or preliminary injunction under this section.

4 (d) In lieu of filing the bond or security required  
5 under subsection (b) of this section, a nonresident con-  
6 tractor may file and maintain with the ~~board~~ DEPARTMENT a  
7 surety bond or legal security in the amount of one million  
8 dollars (\$1,000,000.00). The bond shall be conditioned  
9 upon the payment of all sales and use taxes which become  
10 due and payable to this state under any of the  
11 contractor's contracts or in any of the contractor's real  
12 property developments in this state. A nonresident con-  
13 tractor electing to file a bond or security under this  
14 subsection shall maintain it until he is no longer  
15 required to file any bond or security under this article  
16 or until a bond or security is filed under subsection (b)  
17 of this section.

18 39-6-603. Liability of subcontractors; contractors  
19 to withhold portion of payments due nonresident subcon-  
20 tractors; certificate of payment of sales and use taxes;  
21 bonds of subcontractors.

22 (a) Any subcontractor who contracts with a general  
23 or prime contractor is liable for sales and use taxes as a

1     general or prime contractor. The general or prime contrac-  
2     tor shall withhold three percent (3%) of the payments due  
3     a nonresident subcontractor arising out of the contract  
4     entered into between both contractors. The contractor  
5     shall withhold the payments until the subcontractor fur-  
6     nishes him with a certificate issued by the ~~beard~~  
7     DEPARTMENT showing all sales and use taxes accruing by  
8     reason of the contract between them have been paid. The  
9     ~~beard~~ DEPARTMENT may demand the withholdings at any time  
10    to satisfy the sales and use tax liability of the subcon-  
11    tractor and any balance shall be released by the ~~beard~~  
12    DEPARTMENT to him. If a contractor fails to withhold pay-  
13    ments or refuses to remit them upon demand by the ~~beard~~  
14    DEPARTMENT he is liable for any sales and use taxes due  
15    the state by the nonresident subcontractor.

16           (b) If a nonresident subcontractor contracts with a  
17    general or prime contractor and posts with the ~~beard~~  
18    DEPARTMENT a surety bond deemed sufficient by the ~~beard~~  
19    DEPARTMENT conditioned upon payment when due of all sales  
20    and use taxes in the performance of the contract, the  
21    withholding provisions of subsection (a) of this section  
22    do not apply.

23           39-6-604. Liability of sureties on bonds.

1           (a) Whenever a nonresident general or prime contrac-  
2     tor or nonresident subcontractor furnishes a surety bond  
3     for the faithful performance of his contract or subcon-  
4     tract there is imposed an additional obligation upon the  
5     surety company to the state of Wyoming and the ~~beard~~  
6     DEPARTMENT as its agent that the nonresident contractor  
7     shall pay all sales and use taxes which become due in the  
8     performance of the contract. In the case of a nonresident  
9     general or prime contractor this additional obligation  
10    includes liability to pay the ~~beard~~ DEPARTMENT all sales  
11    and use taxes which have not been paid to a licensed  
12    vendor or the ~~beard~~ DEPARTMENT by the nonresident contrac-  
13    tor. The nonresident general or prime contractor or his  
14    surety company is authorized to recover from the nonresi-  
15    dent subcontractor the amount of sales and use taxes  
16    accruing with respect to purchases made by the nonresident  
17    subcontractor which were paid to the ~~beard~~ DEPARTMENT by  
18    the nonresident contractor or the surety company, or an  
19    amount equal to the sales and use taxes so paid by the  
20    nonresident contractor may be withheld from payments made  
21    under the contract. The liability of the surety company  
22    under this section is limited to three percent (3%) of the  
23    contract price.

1           (b) Six (6) months after the completion of the con-  
2 tract and the acceptance of the work and services per-  
3 formed, the additional obligation upon the surety company  
4 ceases unless written notice of unpaid sales and use taxes  
5 is given the surety company by the ~~beard~~ DEPARTMENT.

6           39-6-808. Fees; compensation.

7           (a) The ~~beard~~ DEPARTMENT shall collect the following  
8 fees:

9           39-6-809. Disclosure of information prohibited;  
10 exceptions; penalty.

11           (a) No state employee who by virtue of his employ-  
12 ment has knowledge of the business affairs of any person  
13 filing or required to file any tax returns under this  
14 article shall make known their contents in any manner or  
15 permit any person to have access to any returns or infor-  
16 mation contained therein except as provided by law or in  
17 the following cases:

18                   (iii) The furnishing of any information to the  
19 United States government and its territories, the District  
20 of Columbia, any state allowing similar privileges to the  
21 ~~beard~~ DEPARTMENT or to the multistate tax commission for  
22 relay to tax officials of cooperating states. Information

1 furnished shall be only for tax purposes;

2 39-6-811. Definitions.

3 (a) As used in W.S. 39-6-810 through 39-6-813:

4 (i) "~~Commissioner~~" "DIRECTOR" means ~~the-tax~~  
5 ~~commissioner-of~~ the department of revenue and taxation or  
6 his designee;

7 39-6-813. Returns and payment.

8 (a) The personal representative of an estate, a por-  
9 tion of which constitutes Wyoming gross estate, shall file  
10 with the ~~commissioner~~ DIRECTOR a duplicate of all federal  
11 estate tax returns and notices required to be made to the  
12 federal authorities and pay the Wyoming estate tax to the  
13 ~~commissioner~~ DIRECTOR. Returns shall be filed and Wyoming  
14 estate tax paid at the time federal estate tax returns are  
15 required to be filed and federal estate taxes paid under  
16 the laws of the United States, including any extensions of  
17 time for filing or payment granted by the federal authori-  
18 ties.

19 (b) If, subsequent to payment of the Wyoming estate  
20 tax it appears that additional estate tax is due Wyoming  
21 or an overpayment has been made, the ~~commissioner~~ DIRECTOR

1 shall assess and collect the additional tax due or autho-  
2 rize a refund of the overpayment to the taxpayer.

3 (c) Any tax liability under W.S. 39-6-810 through  
4 39-6-813 becomes, from the time the tax liability is due  
5 and payable, a debt of the taxpayer to the state, to be  
6 recovered in an action on this title. The attorney gen-  
7 eral may bring an action at the request of the  
8 ~~commissiener~~ DIRECTOR in the name of the state to collect  
9 any tax liability of any taxpayer under W.S. 39-6-810  
10 through 39-6-813.

11 Section 3. W.S. 39-1-101(a)(iv), 39-1-302(b) and  
12 39-1-304 are repealed.

13 Section 4. Any references in the Wyoming statutes to  
14 the state tax commission shall be interpreted as referring  
15 to the director of the department of revenue and taxation.

1           Section 5. This act is effective March 1, 1990 if  
2   and only if the Constitutional amendment proposed by the  
3   legislature at the 1989 legislative session to modify or  
4   eliminate the powers and duties of the state board of  
5   equalization is approved by the qualified electors of  
6   Wyoming at the 1990 general election.

7 (END)



FISCAL NOTE

| <u>Anticipated REVENUE to:</u> | <u>FY 1990</u> | <u>FY 1991</u> | <u>FY 1992</u> |
|--------------------------------|----------------|----------------|----------------|
| _____                          | _____          | _____          | _____          |
| _____                          | _____          | _____          | _____          |
| TOTAL ESTIMATED REVENUE        | _____          | _____          | _____          |

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SAVINGS

| <u>Anticipated COST / to:</u> | <u>FY 1990</u> | <u>FY 1991</u> | <u>FY 1992</u> |
|-------------------------------|----------------|----------------|----------------|
| General Fund                  | See discussion |                |                |
| TOTAL ESTIMATED COST          |                |                |                |

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- Salaries and support costs for a three (3) member board will be replaced, to an unknown extent, by expenses for a three (3) member part-time board. Cost savings will depend on actual expenses of new board.
- Bill replaces a three (3) member full-time board with a three (3) member part-time board.