

Chapter 90

RENTAL OR LEASED PROPERTY-REGISTRATION

Original House Bill No. 162

AN ACT relating to motor vehicles; providing for the registration of rental or leased machinery as specified; providing for rulemaking and enforcement by the department of revenue as specified; and providing for an effective date.

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

Section 1. W.S. 31-18-207(c) and by creating a new subsection (e) is amended to read:

31-18-207. Rental or leased machinery.

(c) Upon receiving authorization under subsection (b) of this section, the owner shall collect from the user a registration fee in the amount equivalent to one-half of one percent (0.5%) of the amount of the rental or lease payment. No later than the twentieth day of the January following, the owner shall submit a calendar year report, using forms which shall be furnished by the department of revenue, to the county treasurer in which the mobile machinery is used, together with the remittance for all taxes collected for the preceding calendar year.

(e) The department of revenue shall promulgate rules and regulations for the administration and enforcement of this section.

Section 2. This act is effective July 1, 2001.

Approved February 21, 2001.