

WYOMING DEPARTMENT OF REVENUE

CHAPTER 22

RENTED OR LEASED MOBILE MACHINERY

Section 1. Authority.

These rules are promulgated under the authority of W.S. 39-11-102(b).

Section 2. Purpose of Rules.

These rules are intended to provide uniform guidelines for the authorization, reporting and enforcement of fees in lieu of registration under W.S. 31-18-205 of rental or leased mobile machinery, which is held by the owner as inventory and located in the State of Wyoming. Reporting forms are provided by the Department of Revenue, Ad Valorem Division to the County Treasurers, State of Wyoming. The relevant statutory provisions include W.S. 31-18- 207. Statute becomes effective 07/01/01.

Section 3. Definitions.

For the purpose of administration under these rules, the definitions set forth in Title 31, as amended, are incorporated herein by reference. In addition, the following definitions shall apply:

- (a.) As used in these rules:
 - (i.) "Mobile Machinery" means equipment as defined in W.S. 31-18-203(a)(i) that is held in inventory for sale, and is rented or leased for one or more terms of at least 60 days in a calendar year.
 - (ii.) "Inventory", for the purpose of these rules, means goods and merchandise held for sale in the normal course of business.
 - (iii.) "Authorizing County Treasurer" means the Treasurer of the county in which the primary place of business is located and who has authorized items of mobile machinery to participate under W.S. 31-18-207.
 - (iv.) "Owner" means Wyoming Taxpayer whose principal place of business is located in Wyoming and whose regular business includes sale, rental or leasing of mobile machinery for sixty (60) days or more per occurrence.
 - (v.) "Fee In Lieu of Registration" means fees for use of rented or leased mobile machinery equipment in place of registration under W.S. 31-18-205 or W.S. 31-18-206.
 - (vi.) "ADV Form 21" means the application form used to apply to the County Treasurer for:
 - (A.) registration of mobile equipment as permitted under W.S. 31-18-207, and
 - (B.) Identification decal for each item of mobile machinery to be authorized because it will be rented or leased.

WYOMING DEPARTMENT OF REVENUE

- (vii.) "ADV Form 22" means the recapitulation form used to accompany the report and allocation of fees to the appropriate County Treasurer on an annual basis.
- (viii.) "ADV Form 23" means the monthly reporting form used to record each lease including lessee, the piece of mobile machinery, decal number, lease payment and county where equipment is used.
- (ix.) "Primary Place of Business" means the location specified on the Wyoming Sales Tax License Certificate.
- (x.) "Reporting Date" means no later than the twentieth day of January of the next calendar year.

Section 4. Application.

- (a.) Each owner shall make application to the County Treasurer in which the primary place of business is located.
- (b.) Upon approval by the County Treasurer, numbered decals will be assigned to each item of mobile machinery. The owner shall retain a copy of ADV 21 for tracking and reporting purposes. The sticker shall be affixed on the mobile machinery for which it was issued so as to be visible by a person not operating the mobile machinery.
- (c.) The authorizing County Treasurer shall forward a copy of Form ADV 21 to the County Assessor in the county in which the primary place of business is located.

Section 5. Reporting.

- (a.) Each owner receiving authorization from the authorizing County Treasurer shall:
 - (i.) Maintain Forms ADV Form 21, ADV Form 22, and ADV Form 23 on each piece of authorized equipment.
 - (ii.) Collect from each renter/lessee a fee in lieu of registration for each rental or lease.
- (b.) The reports and remittances shall be made both monthly and annually.
 - (i.) Monthly reports (ADV Form 23) are due along with remittances on the 15th of each month. Monthly reports are delivered to the authorizing County Treasurer. Reports and remittances are delivered to the County Treasurer in which mobile machinery was used.
 - (ii.) The annual report (ADV Form 22) will be made to the authorizing County Treasurer and the Treasurers of all counties in which the mobile machinery was used the prior year. The annual reporting date is the twentieth day of January.
- (c.) All reports shall be made even if no rental or lease of the authorized mobile machinery occurs.
- (d.) One copy of each lease shall be submitted to the authorizing County Treasurer.

WYOMING DEPARTMENT OF REVENUE

Section 6. Taxation.

- (a.) The fee in lieu of registration is one-half of one percent (0.5%) of the amount of the lease payment or rental payment received by the owner.
- (b.) Credits are allowed in situations where the owner has remitted the fee on a credit basis to the renter/lessee and the agreement is terminated.

Section 7. Decal Fees.

- (a.) An administrative fee of \$6.00 for each decal shall accompany the application form ADV 21.

Section 8. Penalties.

- (a.) Failure to submit reports is grounds for termination of owner's right to pay fees in lieu of W.S. 31-18-205.
- (b.) Failure to remit fees will result in the County Treasurer initiating proceedings to collect delinquent taxes under W.S. 39-13-108(e)(i)(A).
- (c.) Rental or lease of the authorized equipment for a period of less than 60 days is grounds for termination of the owner's right to collect fees in lieu of registration under W.S. 31-18-205. Early returns of equipment on lease or rent for a term of sixty days or greater does not constitute grounds under this section.