

# Wyoming Liberty Index

## 62<sup>nd</sup> Wyoming Legislature ★ 2014 Budget Session

### **HB0145, Streamlined sales tax amendments.**

Sponsors: Representative(s) Madden and Senator(s) Peterson

Aye votes: Representatives Baker, Barlow, Berger, Blake, Blevins, Blikre, Brown, Burkhart, Byrd, Campbell, Cannady, Coleman, Connolly, Davison, Eklund, Esquibel, K., Filer, Freeman, Gingery, Goggles, Greear, Greene, Harshman, Harvey, Hunt, Hutchings, Jaggi, Kasperik, Kirkbride, Kroeker, Krone, Larsen, Loucks, Lubnau, Madden, Mader, McKim, Moniz, Nicholas, B., Northrup, Patton, Paxton, Petroff, Piiparinen, Semlek, Sommers, Stubson, Teeters, Throne, Walters, Watt, Wilson, Winters, Zwonitzer, Dn. and Zwonitzer, Dv. Senators Anderson, JD S02, Anderson, JL S28, Barnard, Bebout, Burns, Christensen, Coe, Cooper, Craft, Dockstader, Driskill, Emerich, Esquibel, F., Geis, Hastert, Hicks, Hines, Johnson, Landen, Meier, Nicholas, P., Nutting, Peterson, Ross, Rothfuss, Schiffer, Scott and Von Flatern

Nay votes: Representatives Gay, Halverson, Miller and Reeder Senators Case and Perkins

Signed by the Governor.

#### **Comments**

This appears to broaden the use tax, so it is effectively a tax increase.

R+: The fiscal or personnel impact is not determinable. This bill takes money out of the economy where it is most likely to be used efficiently and dumps it into government coffers where it may (but not always) be used to provide necessary services, but almost always inefficiently—that's zinger 1. This expands the scope of the use tax which is unenforceable for practical purposes until such time as Big Brother arrives for real. Unenforceable laws wind up being enforced arbitrarily and capriciously and erode the respect for law—that's zinger 2. As most, if not all, states deal with the Use Tax, it is written up as being mandatory but due to collection difficulties, it is de facto voluntary. The physical analog to this is my leaving my home state and making a purchase in a jurisdiction which has no sales tax. Returning home, I reach a border control station where I am asked if I have anything to declare. Upon declaring that I have item "X" which I did not have when I departed my home state, the border official may then ask if I wish to pay the VOLUNTARY "state government solidarity fee" which just happens to be the same as the sales tax in my local jurisdiction. So long as this fee is voluntary, I may consider it foolish, but I cannot say that it is unConstitutional. As soon as this fee becomes MANDATORY it becomes a tariff which is a power not allocated to the states of the United States of America and which is therefore unConstitutional—that's zinger 3!

Weighted Rating: -2.00. Unweighted Rating: 1.00.

#### **Categories**

Limited Government, and Taxation

For more information on the categories:

<http://wyominglibertyindex.info/2014/methodology.html#thecategories>

#### **Document Status**

Final