

HOUSE BILL NO. HB0012

Tax exemption repeals.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales and use tax; repealing specified
 2 sale and use tax exemptions; repealing related provisions;
 3 and providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-105(b) (intro) and
 8 39-16-105(b) (intro) are amended to read:

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10 **39-15-105. Exemptions.**

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12 (b) The Wyoming business council, the department of
 13 workforce services and the department of revenue shall
 14 jointly report to the joint revenue interim committee on or
 15 before December 1 of each year that the exemption provided
 16 by subparagraph (a) (viii) (O), (Q), ~~(R)~~ or (S) of this

1 section is in effect. If requested by the department of
2 revenue, any person utilizing the exemption under
3 subparagraph (a)(viii)(O) of this section shall report to
4 the department the amount of sales tax exempted, and the
5 number of jobs created or impacted by the utilization of
6 the exemption. The report shall evaluate the cumulative
7 effects of each exemption that is in effect from initiation
8 of the exemption and shall include:

9

10 **39-16-105. Exemptions.**

11

12 (b) The Wyoming business council and the department
13 of revenue shall jointly report to the joint revenue
14 interim committee on or before December 1 of each year that
15 the exemption provided by subparagraph (a)(viii)(D), (F),
16 ~~(G)~~ or (H) of this section is in effect. If requested by
17 the department of revenue, any person utilizing the
18 exemption under subparagraph (a)(viii)(D) of this section
19 shall report to the department the amount of use tax
20 exempted, and the number of jobs created or impacted by the
21 utilization of the exemption. The report shall evaluate
22 the cumulative effects of each exemption that is in effect
23 from initiation of the exemption and shall include:

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2 **Section 2.** W.S. 39-15-105(a)(viii)(G), (K), (P) and
3 (R) and 39-16-105(a)(viii)(E) and (G) are repealed.

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5 **Section 3.** This act is effective July 1, 2017.

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(END)