

HOUSE BILL NO. HB0065

Sales and use tax-exemptions.

Sponsored by: Representative(s) Berger, Brown, Coleman and
Greene and Senator(s) Anderson, J.D. (SD02),
Burns, Coe and Landen

A BILL

for

1 AN ACT relating to sales and use tax; providing an
2 exemption for telecommunications infrastructure as
3 specified; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
8 subparagraph (U) and 39-16-105(a)(viii) by creating a new
9 subparagraph (K) are amended to read:

10

11 **39-15-105. Exemptions.**

12

13 (a) The following sales or leases are exempt from the
14 excise tax imposed by this article:

15

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

4
5 (U) Sales of equipment and materials used
6 to build infrastructure to provide telecommunications
7 service, data network service or broadband internet
8 service.

9
10 **39-16-105. Exemptions.**

11
12 (a) The following purchases or leases are exempt from
13 the excise tax imposed by this article:

14
15 (viii) For the purpose of exempting sales of
16 services and tangible personal property as an economic
17 incentive, the following are exempt:

18
19 (K) Sales of equipment and materials used
20 to build infrastructure to provide telecommunications
21 service, data network service or broadband internet
22 service.

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