

HOUSE BILL NO. HB0143

Manufacturing tax exemption.

Sponsored by: Representative(s) Miller, Blikre, Lubnau,
Petersen and Wallis and Senator(s) Martin

A BILL

for

1 AN ACT relating to taxation and revenue; extending the
2 sales and use tax exemption for manufacturing equipment as
3 specified; amending related reporting requirements; and
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-105(a)(viii)(O)(intro),
9 (b)(intro) and (i) and 39-16-105(a)(viii)(D)(intro),
10 (b)(intro) and (i) are amended to read:

11

12 **39-15-105. Exemptions.**

13

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

16

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 (O) Until December 31, ~~2011~~2016, the sale
6 or lease of machinery to be used in this state directly and
7 predominantly in manufacturing tangible personal property,
8 if the sale or lease:

9
10 (b) The Wyoming business council, the department of
11 employment and the department of revenue shall jointly
12 report to the joint revenue interim committee on or before
13 December 1 of each year that the exemption provided by
14 subparagraph (a)(viii)(O), (R) or (S) of this section is in
15 effect. If requested by the department of revenue, any
16 person utilizing the exemption under subparagraph
17 (a)(viii)(O) of this section shall report to the department
18 the amount of sales tax exempted, and the number of jobs
19 created or impacted by the utilization of the exemption.

20 The report shall evaluate the cumulative effects of each
21 exemption that is in effect from initiation of the
22 exemption and shall include:

23

1 (i) A history of employment in terms of numbers
2 of employees, full-time and part-time employees and rates
3 of turnover classified by the North American Industry
4 Classification System (NAICS) code manufacturing section 31
5 - 33 from information collected by the department of
6 employment;

7
8 **39-16-105. Exemptions.**

9
10 (a) The following purchases or leases are exempt from
11 the excise tax imposed by this article:

12
13 (viii) For the purpose of exempting sales of
14 services and tangible personal property as an economic
15 incentive, the following are exempt:

16
17 (D) Until December 31, ~~2011~~2016, the
18 purchase or lease of machinery to be used in this state
19 directly and predominantly in manufacturing tangible
20 personal property, if the sale or lease:

21
22 (b) The Wyoming business council and the department
23 of revenue shall jointly report to the joint revenue
24 interim committee on or before December 1 of each year that

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

10
11 (i) A history of employment in terms of numbers
12 of employees, full-time and part-time employees and rates
13 of turnover classified by the North American Industry
14 Classification System (NAICS) code manufacturing section 31
15 - 33 from information collected by the department of
16 employment;

17
18 **Section 2.** This act is effective July 1, 2011.

19

20

(END)