

HOUSE BILL NO. HB0169

Sales and use tax increase.

Sponsored by: Representative(s) Connolly, Sweeney and
Zwonitzer and Senator(s) Case and Rothfuss

A BILL

for

1 AN ACT relating to taxation; increasing the state sales and
2 use tax rates; and providing for an effective date.

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

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6 **Section 1.** W.S. 39-15-104 by creating a new
7 subsection (h) and 39-16-104 by creating a new subsection
8 (g) are amended to read:

9

10 **39-15-104. Taxation rate.**

11

12 (h) Effective July 1, 2020, in addition to the sales
13 tax under subsections (a) and (b) of this section there is
14 imposed an additional sales tax of one percent (1%) which
15 shall be administered as if the sales tax rate under

1 subsections (a) and (b) of this section was increased from
2 four percent (4%) to five percent (5%). The revenue from
3 this increase shall be distributed in the same manner as
4 other sales tax revenue under those subsections.

5

6 **39-16-104. Taxation rate.**

7

8 (g) Effective July 1, 2020, in addition to the use
9 tax under subsections (a) and (b) of this section there is
10 imposed an additional use tax of one percent (1%) which
11 shall be administered as if the use tax rate under
12 subsections (a) and (b) of this section was increased from
13 four percent (4%) to five percent (5%). The revenue from
14 this increase shall be distributed in the same manner as
15 other use tax revenue under those subsections.

16

17 **Section 2.** This act is effective July 1, 2020.

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19

(END)