

## HOUSE BILL NO. HB0247

Sales and use tax sourcing.

Sponsored by: Representative(s) Patton

A BILL

for

1 AN ACT relating to sales and use tax; specifying where to  
2 source sales and use of certain products for commercial or  
3 industrial use; 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. 39-15-104(f) by creating a new  
8 paragraph (xii) and 39-16-104(e) by creating a new  
9 paragraph (viii) are amended to read:

10

11 **39-15-104. Taxation rate.**

12

13 (f) The tax rate imposed upon a transaction subject  
14 to this chapter shall be sourced as follows:

15

16 (xii) Notwithstanding any other provision of  
17 this subsection, the sale of any product for commercial or

1 industrial use which has a value of two hundred fifty  
2 thousand dollars (\$250,000.00) or more shall be sourced  
3 where the product is installed or used. If the product is  
4 used in more than one (1) location or it is otherwise not  
5 possible to determine the location where the product is  
6 installed or used under this paragraph, the product shall  
7 be sourced as specified in paragraph (i) of this  
8 subsection.

9

10 **39-16-104. Taxation rate.**

11

12 (e) The tax rate imposed upon a transaction subject  
13 to this chapter shall be sourced as follows:

14

15 (viii) Notwithstanding any other provision of  
16 this subsection, the purchase of any product for commercial  
17 or industrial use which has a value of two hundred fifty  
18 thousand dollars (\$250,000.00) or more shall be sourced  
19 where the product is installed or used. If the product is  
20 used in more than one (1) location or it is otherwise not  
21 possible to determine the location where the product is  
22 installed or used under this paragraph, the product shall  
23 be sourced as specified in paragraph (i) of this  
24 subsection.

1

2       **Section 2.** This act is effective July 1, 2013.

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4                                       (END)