

SENATE FILE NO. SF0037

Sales tax exemptions-certify eligibility.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales and use tax; requiring
2 certification of eligibility for eligibility for certain
3 sales and use tax exemptions; and providing for an
4 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)(intro) and by
9 creating a new subsection (c) and 39-16-105(a)(viii)(intro)
10 are amended to read:

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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) To qualify for any exemption under this
2 paragraph, the vendor or taxpayer claiming the exemption
3 shall file a certification of eligibility with the
4 department as provided in subsection (c) of this section.

5 For the purpose of exempting sales of services and tangible
6 personal property as an economic incentive, the following
7 are exempt:

8
9 (c) Before receiving any exemption under paragraph
10 (a)(viii) of this section or under W.S. 39-16-105(a)(viii)
11 on or after January 1, 2023, the vendor or taxpayer
12 claiming the exemption shall file a certification of
13 eligibility with the department. The vendor or taxpayer
14 shall certify, under penalty of perjury, that the vendor or
15 taxpayer has employed Wyoming resident workers to the
16 extent practicable and that the vendor or taxpayer has
17 informed any non-resident workers who are working in
18 Wyoming of the need to comply with vehicle registration
19 under W.S. 31-2-201(a)(iv). Each certification of
20 eligibility under this subsection shall be on a form
21 prescribed by the department. As used in this subsection,
22 "resident" means as defined by W.S. 16-6-202(a)(ii).

23

1 **39-16-105. Exemptions.**

2

3 (a) The following purchases or leases are exempt from
4 the excise tax imposed by this article:

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6 (viii) To qualify for any exemption under this
7 paragraph, the vendor or taxpayer claiming the exemption
8 shall file a certification of eligibility with the
9 department as provided in W.S. 39-15-105(c). For the
10 purpose of exempting sales of services and tangible
11 personal property as an economic incentive, the following
12 are exempt:

13

14 **Section 2.** This act shall apply to exemptions claimed
15 for sales or purchases occurring on or after January 1,
16 2023.

17

18 **Section 3.** This act is effective July 1, 2022.

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(END)