

HOUSE BILL NO. HB0088

Data center tax exemption-repeal.

Sponsored by: Representative(s) Stith, Banks and Harshman
and Senator(s) Case, Kolb and Schuler

A BILL

for

1 AN ACT relating to taxation and revenue; repealing sales
2 and use tax exemptions for purchases made by data
3 processing services centers; making conforming amendments;
4 and providing for an effective date.

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

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8 **Section 1.** W.S. 39-15-105(b)(intro) and
9 39-16-105(b)(intro) are amended to read:

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

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13 (b) The Wyoming business council, the department of
14 workforce services and the department of revenue shall
15 jointly report to the joint revenue interim committee on or

1 before December 1 of each year that the exemption provided
2 by subparagraph (a)(viii)(O), (Q), (R), ~~(S)~~ or (U) of this
3 section is in effect. If requested by the department of
4 revenue, any person utilizing the exemption under
5 subparagraph (a)(viii)(O) of this section shall report to
6 the department the amount of sales tax exempted, and the
7 number of jobs created or impacted by the utilization of
8 the exemption. The report shall evaluate the cumulative
9 effects of each exemption that is in effect from initiation
10 of the exemption and shall include:

11

12 **39-16-105. Exemptions.**

13

14 (b) The Wyoming business council and the department
15 of revenue shall jointly report to the joint revenue
16 interim committee on or before December 1 of each year that
17 the exemption provided by subparagraph (a)(viii)(D), (F),
18 (G), ~~(H)~~ or (K) of this section is in effect. If requested
19 by the department of revenue, any person utilizing the
20 exemption under subparagraph (a)(viii)(D) of this section
21 shall report to the department the amount of use tax
22 exempted, and the number of jobs created or impacted by the
23 utilization of the exemption. The report shall evaluate

