

HOUSE BILL NO. HB0151

Rolling stock tax exemption sunset extension.

Sponsored by: Representative(s) Henderson, Burkhart, Duncan
and O'Hearn and Senator(s) Baldwin, Furphy,
Landen and Schuler

A BILL

for

1 AN ACT relating to taxation; extending the sunset of the
2 exemption on the imposition of state sales and use taxes on
3 the repair of railroad rolling stock; 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)(Q) and
9 39-16-105(a)(viii)(F) are amended to read:

10

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

12

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

15

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 (Q) Sales of tangible personal property or
6 services performed for the repair, assembly, alteration or
7 improvement of railroad rolling stock. This subparagraph is
8 repealed effective ~~July 1, 2021~~ July 1, 2026;

9
10 **39-16-105. Exemptions.**

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

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

18
19 (F) Purchases of tangible personal property
20 or services performed for the repair, assembly, alteration
21 or improvement of railroad rolling stock. This subparagraph
22 is repealed effective ~~July 1, 2021~~ July 1, 2026;

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1 **Section 2.** This act is effective July 1, 2021.

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3

(END)