## HOUSE BILL NO. HB0166

Lodging sales tax-exemption.

Sponsored by: Representative(s) Winter, Bear and Sommers

## A BILL

for

1 AN ACT relating to taxation and revenue; providing for a

2 sales tax exemption for lodging services provided by a

3 licensed guide or outfitter; and providing for an effective

4 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(a)(viii)(G) is amended to

9 read:

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

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13 (a) The following sales or leases are exempt from the

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14 excise tax imposed by this article:

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нв0166

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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 (G) Sales of lodging services provided by a person known to the trade and public licensed as a guide or 6 7 outfitter under W.S. 23-2-414, including but not limited to 8 sleeping accommodations, placement of tents, snow shelters, base camps, temporary structures which are dismantled or 9 abandoned after use and all other forms of temporary 10 11 shelter are exempt from the excise tax taxes imposed by 12 W.S. 39-15-104(h) and 39-15-204(a)(ii); as distributed by W.S. 39-15-211(a)(ii); 13 14 Section 2. This act is effective July 1, 2023. 15 16

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(END)