

HOUSE BILL NO. HB0161

Sales tax-school fundraiser events.

Sponsored by: Representative(s) Nicholas, Johnson, L. and  
Prosser and Senator(s) Devin and Job

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales  
2 tax exemption for school fundraising activities as  
3 specified; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new  
8 subparagraph (M) is amended to read:

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10 **39-15-105. Exemptions.**

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

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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:

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5                   (M) Sales of goods or services made for the  
6 purpose of raising money or charges for admission to any  
7 amusement, entertainment, recreation, game or athletic  
8 event for any kindergarten through grade twelve (12) public  
9 school located in this state.

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11           **Section 2.** This act is effective July 1, 2003.

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(END)