

ORIGINAL HOUSE
BILL NO. 0091

ENROLLED ACT NO. 91, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

AN ACT relating to taxation and revenue; providing a sales and use tax exemption for farm implements as specified; and providing for an effective date.

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

Section 1. W.S. 39-15-104(b), 39-15-105(a)(viii)(H) and 39-16-105(a)(vii)(B) are amended to read:

39-15-104. Taxation rate.

(b) Effective July 1, 1993, in addition to the sales tax under subsection (a) of this section, ~~except for sales under W.S. 39-15-105(a)(viii)(H),~~ there is imposed an additional sales tax of one percent (1%) which shall be administered as if the sales tax rate under subsection (a) of this section was increased from three percent (3%) to four percent (4%). The revenue from these increases shall be distributed in the same manner as other sales tax revenue under those sections.

39-15-105. Exemptions.

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

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

(H) The ~~tax imposed by W.S. 39-15-104(b) shall not apply to~~ sale of farm implements. For purposes of this ~~section only~~ subparagraph, "farm implements" means any tractor or other machinery designed or adapted and used exclusively for agricultural operations and specifically

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excludes any vehicle titled under chapter 2 of title 31, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts;

39-16-105. Exemptions.

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

(vii) For the purpose of exempting sales of services provided primarily to businesses, exemptions shall be as specified by the legislature and as follows:

(B) The ~~tax imposed by W.S. 39-16-104(b) shall not apply to~~ purchase of farm implements. For purposes of this ~~section only~~ subparagraph, "farm implements" means any tractor or other machinery designed or adapted and used exclusively for agricultural operations and specifically excludes any vehicle titled under chapter 2 of title 31, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts.

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk