

## HOUSE BILL NO. HB0021

Sales tax exemption-transportation.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 sales tax exemption for transportation as specified; and  
3 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)(A)(intro) is  
8 amended to read:

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

11

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

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

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2

(A) Intrastate transportation ~~by public~~

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~~utility or others~~ of:

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(I) Employees to or from work when

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paid or contracted for by the employee or employer;

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(II) Freight and property including

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oil and gas by pipeline.

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

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13

(END)