

HOUSE BILL NO. HB0091

Sales & use tax-farm implements exemption.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

4

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

6

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

9

10 **39-15-104. Taxation rate.**

11

12 (b) Effective July 1, 1993, in addition to the sales
13 tax under subsection (a) of this section, ~~except for sales~~
14 ~~under W.S. 39-15-105(a)(viii)(H),~~ there is imposed an
15 additional sales tax of one percent (1%) which shall be
16 administered as if the sales tax rate under subsection (a)
17 of this section was increased from three percent (3%) to

1 four percent (4%). The revenue from these increases shall
2 be distributed in the same manner as other sales tax
3 revenue under those sections.

4

5 **39-15-105. Exemptions.**

6

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

9

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

13

14 (H) The ~~tax imposed by W.S. 39-15-104(b)~~
15 ~~shall not apply to~~ sale of farm implements. For purposes of
16 this ~~section only~~ subparagraph, "farm implements" means any
17 tractor or other machinery designed or adapted and used
18 exclusively for agricultural operations and specifically
19 excludes snowmobiles, lawn tractors, all-terrain vehicles
20 and repair or replacement parts;

21

22 **39-16-105. Exemptions.**

23

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

3

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

7

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

15

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

17

18

(END)