

HOUSE BILL NO. HB0161

Sales tax-school fundraiser events.

Sponsored by: Representative(s) Nicholas and Johnson, L.
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.

4

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

6

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:

14

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

10

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

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13

(END)