

HOUSE BILL NO. HB0254

Sales tax exemption-assistive disability device.

Sponsored by: Representative(s) Parady and Boswell and
Senator(s) Massie

A BILL

for

1 AN ACT relating to taxation and revenue; granting a sales
2 and use tax exemption for assistive devices for persons
3 with a disability as specified; providing a definition; and
4 providing for an effective date.

5

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

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8 **Section 1.** W.S. 39-15-105(a)(vi)(B) and
9 39-16-105(a)(vi)(A) are amended to read:

10

11 **39-15-105. Exemptions.**

12

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

15

1 (vi) For the purpose of exempting sales of
2 services and tangible personal property which are essential
3 human goods and services, the following are exempt:

4
5 (B) Sales of prescription drugs for human
6 relief, insulin for human relief and any syringe, needle or
7 other device necessary for the administration thereof,
8 oxygen and oxygen concentrators for medical use, blood
9 plasma, prosthetic devices, hearing aids, crutches,
10 wheelchairs, eyeglasses, ~~and~~ contact lenses and any
11 assistive device. As used in this subparagraph, "assistive
12 device" means any item, piece of equipment or product
13 system which is used to increase, maintain or improve the
14 functional capabilities of an individual with a permanent
15 disability, excluding any medical device, surgical device
16 or organ implanted or transplanted into or attached
17 directly to an individual;

18
19 **39-16-105. Exemptions.**

20
21 (a) The following purchases or leases are exempt from
22 the excise tax imposed by this article:

1 (vi) For the purpose of exempting sales of
2 services and tangible personal property and services which
3 are essential human goods and services, the following are
4 exempt:

5
6 (A) Purchases of prescription drugs for
7 human relief, insulin for human relief and any syringe,
8 needle or other device necessary for the administration
9 thereof, oxygen and oxygen concentrators for medical use,
10 blood plasma, prosthetic devices, hearing aids, crutches,
11 wheelchairs, eyeglasses, ~~and~~—contact lenses and any
12 assistive device. As used in this subparagraph, "assistive
13 device" means any item, piece of equipment or product
14 system which is used to increase, maintain or improve the
15 functional capabilities of an individual with a permanent
16 disability, excluding any medical device, surgical device
17 or organ implanted or transplanted into or attached
18 directly to an individual;

19

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

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(END)