

ENROLLED ACT NO. 88, HOUSE OF REPRESENTATIVES

FIFTY-NINTH LEGISLATURE OF THE STATE OF WYOMING  
2007 GENERAL SESSION

AN ACT relating to taxation and revenue; removing the sales and use tax on food; repealing the optional reduction in sales and use tax rate based upon the general fund balance to stabilize revenue; and providing for an effective date.

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

**Section 1.** W.S. 39-15-101(a) by creating a new paragraph (xxxix), 39-15-105(a)(vi) by creating a new subparagraph (E), 39-15-111(b)(i), 39-16-101(a) by creating a new paragraph (xvii), 39-16-105(a)(vi) by creating a new subparagraph (E) and 39-16-111(b)(i) are amended to read:

**39-15-101. Definitions.**

(a) As used in this article:

(xxxix) "Food" means food for domestic home consumption as defined by department rule and regulation.

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

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

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

(E) Sales of food for domestic home consumption.

**39-15-111. Distribution.**

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(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Revenue collected by the department under W.S. 39-15-104 shall be transferred to the state treasurer who shall:

(i) ~~Until June 30, 2004, subject to subsection (g) of this section, Credit seventy and one half percent (70.5%) and thereafter~~ sixty-nine percent (69%) to the state general fund except as provided by subsections (c) and (d) of this section;

**39-16-101. Definitions.**

(a) As used in this article:

(xvii) "Food" means food for domestic home consumption as defined by department rule and regulation.

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

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

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

(E) Purchases of food for domestic home consumption.

**39-16-111. Distribution.**

(b) Revenues earned under this article during each fiscal year shall be recognized as revenue during that

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fiscal year for accounting purposes. Revenue collected by the department from the taxes imposed by this article shall be transferred to the state treasurer who shall:

(i) ~~Until June 30, 2004, subject to subsection (g) of this section, Credit seventy and one half percent (70.5%) and thereafter~~ sixty-nine percent (69%) to the general fund except as provided by subsections (d) and (e) of this section;

**Section 2.** W.S. 39-15-104(d), 39-15-111(g), 39-16-104(d) and 39-16-111(g) are repealed.

**Section 3.** This act is effective July 1, 2007.

(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