

SENATE FILE NO. SF0099

Sales tax on certain food items.

Sponsored by: Senator(s) Martin and Cooper and
 Representative(s) Craft and Jaggi

A BILL

for

1 AN ACT relating to sales and use tax; providing definitions
 2 of food for tax exemption purposes; and providing for an
 3 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. 39-15-101(a)(xli) and by creating a
 8 new paragraph (xlvi) and 39-16-101(a)(xviii) and by
 9 creating a new paragraph (xix) are amended to read:

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11 **39-15-101. Definitions.**

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13 (a) As used in this article:

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15 (xli) "Food for domestic home consumption" means
 16 ~~food for domestic home consumption as defined by department~~

1 ~~rule and regulation~~ substances whether in liquid,
2 concentrated, solid, frozen, dried or dehydrated form that
3 are sold for ingestion or chewing by humans and are
4 consumed for their taste or nutritional value. "Food for
5 domestic home consumption" does not include alcoholic
6 beverages, tobacco or prepared foods;

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8 (xlvii) "Prepared food":

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10 (A) Includes:

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12 (I) Food sold in a heated state or
13 heated by the seller;

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15 (II) Two (2) or more food ingredients
16 mixed or combined by the seller for sale as a single item;
17 or

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19 (III) Food sold with eating utensils
20 provided by the seller including plates, knives, forks,
21 spoons, glasses, cups, napkins or straws. A container or
22 package used to transport the food is not an eating
23 utensil.

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1 (B) Does not include:

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3 (I) Food that is cut, repackaged or
4 pasteurized by the seller; or

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6 (II) Eggs, fish, meat, poultry or
7 foods containing raw animal foods and which are required or
8 recommended to be cooked by the consumer to prevent food
9 borne illness.

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11 **39-16-101. Definitions.**

12

13 (a) As used in this article:

14

15 (xviii) "Food for domestic home consumption"
16 means ~~food for domestic home consumption as defined by~~
17 ~~department rule and regulation~~ substances whether in
18 liquid, concentrated, solid, frozen, dried or dehydrated
19 form that are sold for ingestion or chewing by humans and
20 are consumed for their taste or nutritional value. "Food
21 for domestic home consumption" does not include alcoholic
22 beverages, tobacco or prepared foods;

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24 (xix) "Prepared food":

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(A) Includes:

(I) Food sold in a heated state or heated by the seller;

(II) Two (2) or more food ingredients mixed or combined by the seller for sale as a single item; or

(III) Food sold with eating utensils provided by the seller including plates, knives, forks, spoons, glasses, cups, napkins or straws. A container or package used to transport the food is not an eating utensil.

(B) Does not include:

(I) Food that is cut, repackaged or pasteurized by the seller; or

(II) Eggs, fish, meat, poultry or foods containing raw animal foods and which are required or

1 recommended to be cooked by the consumer to prevent food
2 borne illness.

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4 **Section 2.** This act is effective July 1, 2011.

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(END)