

HOUSE BILL NO. HB0067

Sales tax revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales and use tax; providing that the sales
2 tax shall apply to sales of specified services; reducing the
3 sales and use tax rates; repealing the sales and use tax
4 exemption on food for domestic home consumption; repealing
5 additional sales and use tax exemptions; making conforming
6 changes; and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-15-101(a) by creating a new
11 paragraph (xlvii), 39-15-103(a)(i) by creating a new
12 subparagraph (Q), 39-15-104(b) and (f)(i)(intro) and
13 39-16-104(b) are amended to read:

14

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

16

1 (a) As used in this article:

2

3 (xlvii) "Service" means the activities specified
4 under this paragraph provided to other persons for a fee,
5 retainer, commission or other consideration and which
6 activities involve predominately the performance of an act
7 other than the selling of tangible property. "Service" does
8 not include the acts performed by an employee for his
9 employer. "Service" specifically means the following:

10

11 (A) Agricultural services including
12 landscape consulting and planning, lawn and garden services,
13 other agricultural services that are not otherwise classified
14 and veterinary services except veterinary services provided
15 for farm or ranch livestock;

16

17 (B) Personal services including beauty
18 shops, barber shops, tax return preparation services and
19 other personal services that are not otherwise classified,
20 provided that personal services shall not include funeral or
21 crematory services;

22

1 (C) Business services including commercial
2 art and graphic design, court reporting services,
3 disinfecting and pest control services, building maintenance
4 services, computer programming services, data processing
5 services and other business services that are not otherwise
6 classified, provided that business services shall not include
7 legal services or banking services;

8
9 (D) Amusement and recreation services
10 including dance studios, dance schools, dance halls, bowling
11 centers, physical fitness centers, public golf courses,
12 membership sports clubs and other amusement and recreation
13 services that are not otherwise classified; and

14
15 (E) Engineering and management services
16 including engineering services, architectural services,
17 surveying services, accounting, auditing, bookkeeping,
18 commercial research, testing laboratories, management
19 services, management consulting services, facilities support
20 services and services of real estate agents and managers.

21
22 **39-15-103. Imposition.**

23

1 (a) Taxable event. The following shall apply:

2

3 (i) Except as provided by W.S. 39-15-105, there is
4 levied an excise tax upon:

5

6 (Q) The sales price paid for engaging in or
7 rendering any service as defined in W.S. 39-15-101(a)(xlvii).

8

9 **39-15-104. Taxation rate.**

10

11 (b) Effective July 1, ~~1993~~2019, in addition to the
12 sales tax under subsection (a) of this section there is
13 imposed an additional sales tax of ~~one percent (1%)~~one-half
14 percent (0.5%) which shall be administered as if the sales
15 tax rate under subsection (a) of this section was ~~increased~~
16 ~~from three percent (3%) to four percent (4%)~~three and
17 one-half percent (3.5%). The revenue from ~~these increases~~
18 the additional tax under this subsection shall be distributed
19 in the same manner as other sales tax revenue under ~~those~~
20 sections~~subsection (a) of this section~~.

21

22 (f) The tax rate imposed upon a transaction subject to
23 this chapter shall be sourced as follows:

1

2 (i) The retail sale, excluding lease or rental, of
3 a product or service shall be sourced as follows:

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5 **39-16-104. Taxation rate.**

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7 (b) Effective July 1, ~~1993-2019~~, in addition to the use
8 tax under subsection (a) of this section, there is imposed an
9 additional use tax of ~~one percent (1%)~~ one-half percent (0.5%)
10 which shall be administered as if the use tax ~~rates~~ rate under
11 subsection (a) of this section ~~were increased from three~~
12 ~~percent (3%) to four percent (4%)~~ was three and one-half
13 percent (3.5%). The revenue from ~~these increases~~ the
14 additional tax under this subsection shall be distributed in
15 the same manner as other use tax revenue under ~~that~~
16 (a) of this section.

17

18 **Section 2.** W.S. 39-15-101(a)(xix) and (xx),
19 39-15-105(a)(vi)(E), (viii)(O) and (S), 39-16-101(a)(xiii)
20 and (xiv) and 39-16-105(a)(vi)(E), (viii)(D) and (H) are
21 repealed.

22

1 **Section 3.** This act is effective July 1, 2019.

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(END)