

SENATE FILE NO. SF0043

Sales and use tax-definitions update.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; amending sales and
 2 use tax definitions as specified; and providing for an
 3 effective date.

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

6

7 **Section 1.** W.S. 39-15-101(a)(vii)(intro) and
 8 39-16-101(a)(iii)(intro) are amended to read:

9

10 **39-15-101. Definitions.**

11

12 (a) As used in this article:

13

14 (vii) "Sale" means any transfer of title or
 15 possession in this state for a consideration including the
 16 fabrication of tangible personal property when the

1 materials are furnished by the purchaser but excluding an
2 exchange or transfer of tangible personal property upon
3 which the seller or lessor has directly or indirectly paid
4 sales or use tax incidental to:

5

6 **39-16-101. Definitions.**

7

8 (a) As used in this article:

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10 (iii) "Sale" means the transfer of title or
11 possession of tangible personal property from a vendor for
12 a consideration for storage, use or other consumption in
13 Wyoming excluding the exchange or transfer of tangible
14 personal property upon which the seller has directly or
15 indirectly paid sales or use tax incidental to:

16

17 **Section 2.** This act is effective July 1, 2020.

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(END)