

[TO SUBSTITUTE BILL No. 1]

1 Page 1-line 10 After "finance;" insert "eliminating a sales
2 and use tax exemption;".
3

4 Page 47-line 9 After "(j)," insert "39-15-105(b)(intro),";
5 after "39-15-111(b)(intro)" insert ", (i)";
6 delete "a".
7

8 Page 47-line 10 Delete "subsection (r)" and insert
9 "subsections (r) and (s)"; after "subsection
10 (g)" insert ", 39-16-105(b)(intro)".
11

12 Page 47-line 11 Delete entirely and insert "and 39-16-
13 111(b)(intro), (i) and by creating new
14 subsections (p) and (q)".
15

16 Page 62-after line 2 Insert:
17

18 **"39-15-105. Exemptions.**
19

20 (b) The Wyoming business council, the department of
21 workforce services and the department of revenue shall jointly
22 report to the joint revenue interim committee on or before December
23 1 of each year that the exemption provided by subparagraph
24 (a)(viii)(O), (Q), (R), ~~(S)~~ or (U) of this section is in
25 effect. If requested by the department of revenue, any person
26 utilizing the exemption under subparagraph (a)(viii)(O) of this
27 section shall report to the department the amount of sales tax
28 exempted, and the number of jobs created or impacted by the
29 utilization of the exemption. The report shall evaluate the
30 cumulative effects of each exemption that is in effect from
31 initiation of the exemption and shall include:"
32

33 Page 62-after line 11 Insert:
34

35 "(i) Credit sixty-nine percent (69%) to the state
36 general fund for deposit by the state treasurer except as provided
37 by subsections (c), ~~and~~ (d) and (s) of this section and less any
38 credit allowed pursuant to W.S. 39-15-107(b)(xi);"
39

40 Page 62-after line 15 Insert:
41

1 "(s) An amount of revenue equal to the state's portion of tax
2 attributable to purchases by data processing services centers of
3 qualifying computer equipment shall be deposited in the school
4 foundation program account."

5
6 Page 63-after line 8 Insert:

7
8 **"39-16-105. Exemptions.**

9
10 (b) The Wyoming business council and the department of
11 revenue shall jointly report to the joint revenue interim committee
12 on or before December 1 of each year that the exemption provided
13 by subparagraph (a)(viii)(D), (F), (G), ~~(H)~~ or (K) of this section
14 is in effect. If requested by the department of revenue, any
15 person utilizing the exemption under subparagraph (a)(viii)(D) of
16 this section shall report to the department the amount of use tax
17 exempted, and the number of jobs created or impacted by the
18 utilization of the exemption. The report shall evaluate the
19 cumulative effects of each exemption that is in effect from
20 initiation of the exemption and shall include:"

21
22 Page 63-after line 18 Insert:

23
24 "(i) Credit sixty-nine percent (69%) for deposit by the
25 state treasurer to the general fund except as provided by
26 subsections (d), ~~and~~ (e) and (q) of this section and less any
27 credit allowed pursuant to W.S. 39-16-107(b)(viii);"

28
29 Page 63-after line 22 Insert:

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31 "(q) An amount of revenue equal to the state's portion of tax
32 attributable to purchases by data processing services centers of
33 qualifying computer equipment shall be deposited in the school
34 foundation program account."

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36 Page 64-line 1 After "21-13-309(m)(v)(C)" insert ",."

37
38 Page 64-line 2 Delete "and"; after "through (iv)" insert ",
39 39-15-105(a)(viii)(S) and
40 39-16-105(a)(viii)(H)". STITH