

[BUDGET(s) AFFECTED]

Section Under Consideration:

Section 300s. ADDITION TO 300 SECTIONS

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1 Page 1-line 11 After "budget;" insert "providing for a sales
2 tax exemption for certain lodging services for
3 the period of the budget;".
4

5 Page 140-after line 25 Insert the following new section and
6 renumber as necessary:
7

8 "[RESIDENT LODGING TAX HOLIDAY]
9

10 **Section 323.** W.S. 39-15-105(a)(xi) is created to read:
11

12 **39-15-105. Exemptions.**
13

14 (a) The following sales or leases are exempt from
15 the excise tax imposed by this article:
16

17 (xi) For the period beginning July 1, 2022 and
18 ending June 30, 2024, sales of lodging services taxed
19 under W.S. 39-15-104(h) and 39-15-204(a)(ii) to a person
20 who is a resident of Wyoming, as defined in W.S.
21 39-11-109(c)(i)(D). A vendor shall require proof of
22 residency prior to making a sale that is exempt under
23 this paragraph."
24

25 To the extent required by this amendment: adjust totals; and
26 renumber as necessary. JENNINGS, KNAPP