

HOUSE BILL NO. HB0236

Tax exemption-agricultural repair and parts.

Sponsored by: Representative(s) Northrup and Senator(s)
Laursen, D

A BILL

for

1 AN ACT relating to taxation and revenue; modifying a sales
2 and use tax exemption on repair and replacement parts for
3 the service of farm implements; and providing for an
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-15-105(a)(viii)(H) and
9 39-16-105(a)(vii)(B) are amended to read:

10

11 **39-15-105. Exemptions.**

12

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

15

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

4
5 (H) The sale and servicing of farm
6 implements and any repair or replacement parts for those
7 farm implements. For purposes of this subparagraph, "farm
8 implements" means any tractor or other machinery designed
9 or adapted and used exclusively for agricultural operations
10 and specifically excludes any vehicle titled under chapter
11 2 of title 31, snowmobiles, lawn tractors, and all-terrain
12 vehicles; ~~and repair or replacement parts;~~

13
14 **39-16-105. Exemptions.**

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

18
19 (vii) For the purpose of exempting sales of
20 services provided primarily to businesses, exemptions shall
21 be as specified by the legislature and as follows:

22

1 (B) The purchase and servicing of farm
2 implements and any repair or replacement parts for those
3 farm implements. For purposes of this subparagraph, "farm
4 implements" means any tractor or other machinery designed
5 or adapted and used exclusively for agricultural operations
6 and specifically excludes any vehicle titled under chapter
7 2 of title 31, snowmobiles, lawn tractors, and all-terrain
8 vehicles ~~. and repair or replacement parts.~~

9

10 **Section 2.** This act is effective July 1, 2023.

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12

(END)