

HOUSE BILL NO. HB0011

Manufacturing sales and use tax exemption-amendments.

Sponsored by: Joint Minerals, Business & Economic  
Development Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; repealing the  
2 sunset date for the manufacturing sales tax and use tax  
3 exemptions; repealing provisions for the manufacturing use  
4 tax exemption to align with the manufacturing sales tax  
5 exemption; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-15-105(a)(viii)(O) and  
10 39-16-105(a)(viii)(D)(intro) are amended to read:

11

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

13

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

1

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

5

6 (O) ~~Until December 31, 2027,~~ The sale or  
7 lease of machinery to be used in this state directly and  
8 predominantly in manufacturing tangible personal property;

9

10 **39-16-105. Exemptions.**

11

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

14

15 (viii) For the purpose of exempting sales of  
16 services and tangible personal property as an economic  
17 incentive, the following are exempt:

18

19 (D) ~~Until December 31, 2027,~~ The purchase  
20 or lease of machinery to be used in this state directly and  
21 predominantly in manufacturing tangible personal property;  
22 ~~if the sale or lease:~~

23

1           **Section 2.** W.S. 39-16-105(a)(viii)(D)(I) and (II) is  
2 repealed.

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4           **Section 3.** This act is effective July 1, 2025.

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6

(END)