

ENROLLED ACT NO. 43, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

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

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

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

39-15-105. Exemptions.

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

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

(O) Until December 31, ~~2027~~2042, the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property;

39-16-105. Exemptions.

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

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

(D) Until December 31, ~~2027~~2042, the purchase or lease of machinery to be used in this state

ORIGINAL HOUSE
BILL NO. HB0011

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directly and predominantly in manufacturing tangible
personal property ~~if the sale or lease~~

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repealed.

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk