

HOUSE BILL NO. HB0126

Sales tax on services-repeal.

Sponsored by: Representative(s) Filer, Geringer, Larson, JT, Lucas, Singh, Wasserburger and Wylie and Senator(s) Smith, D

A BILL

for

1 AN ACT relating to sales and use taxes; repealing the sales
2 and use tax on services performed for the repair,
3 alteration or improvement of tangible personal property;
4 making conforming changes; requiring rulemaking; and
5 providing for effective dates.

6

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

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9 **Section 1.** W.S. 39-16-103(a)(ii) and (b)(i) is
10 amended to read:

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12 **39-16-103. Imposition.**

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14 (a) Taxable event. The following shall apply:

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1 (ii) Specified digital products sold,~~services~~
2 ~~to repair, alter or improve tangible personal property sold~~
3 and tangible personal property sold by any person for
4 delivery in this state or where first use of the service
5 occurs in this state is deemed sold for storage, use or
6 consumption herein and is subject to the tax imposed by
7 this article unless the person selling the property has
8 received from the purchaser a signed certificate stating
9 the property or service was purchased for resale and
10 showing his name and address. Specified digital products
11 are only subject to the tax imposed by this article as
12 specified in paragraph (i) of this subsection;

13

14 (b) Basis of tax. The following shall apply:

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16 (i) Specified digital products sold,~~services to~~
17 ~~repair, alter or improve tangible personal property sold~~
18 and tangible personal property sold by any person for
19 delivery in this state or where first use of the service
20 occurs in this state is deemed sold for storage, use or
21 consumption herein and is subject to the tax imposed by
22 this article unless the person selling the property has
23 received from the purchaser a signed certificate stating

1 the property or service was purchased for resale and
2 showing his name and address. Specified digital products
3 are only subject to the tax imposed by this article as
4 specified in paragraph (a)(i) of this section;

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6 **Section 2.** W.S. 39-15-103(a)(i)(J) is repealed.

7

8 **Section 3.** The department of revenue shall adopt any
9 rules necessary to implement the repeal of the sales and
10 use tax on services performed for the repair, alteration or
11 improvement of tangible personal property not later than
12 July 1, 2025.

13

1 **Section 4.**

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3 (a) Except as provided in subsection (b) of this
4 section, this act is effective immediately upon completion
5 of all acts necessary for a bill to become law as provided
6 by Article 4, Section 8 of the Wyoming Constitution.

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8 (b) Sections 1 and 2 of this act are effective July
9 1, 2025.

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(END)