SENATE FILE NO. SF0093

Tribal trust land sales and use tax exemption.

Sponsored by: Select Committee on Tribal Relations

A BILL

for

- 1 AN ACT relating to sales and use tax; providing an
- 2 exemption for sales and purchases sourced to trust lands
- 3 held by only one (1) tribe; and providing for an effective
- 4 date.

5

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

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- 8 **Section 1**. W.S. 39-15-105(a) by creating a new
- 9 paragraph (xi) and 39-16-105(a) by creating a new paragraph
- 10 (xi) are amended to read:

11

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

13

14 (a) The following sales or leases are exempt from the

1

15 excise tax imposed by this article:

16

Т	(X1) Sales of tangible personal property,
2	admissions or services sourced to land held in trust by the
3	United States for the benefit of only one (1) tribe on the
4	Wind River Indian Reservation.
5	
6	39-16-105. Exemptions.
7	
8	(a) The following purchases or leases are exempt from
9	the excise tax imposed by this article:
LO	
L1	(xi) Purchases of tangible personal property,
L2	admissions or services sourced to land held in trust by the
L3	United States for the benefit of only one (1) tribe on the
L4	Wind River Indian Reservation.
L5	
L6	Section 2. This act is effective immediately upor
L7	completion of all acts necessary for a bill to become law
L8	as provided by Article 4, Section 8 of the Wyoming
L9	Constitution.
20	
21	(END)

SF0093

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