

ENROLLED ACT NO. 59, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING  
2026 BUDGET SESSION

AN ACT relating to taxation and revenue; providing a sales tax and use tax exemption to the purchase or transfer of a motor vehicle to family members as specified; making conforming amendments; 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) by creating a new paragraph (xi) and 39-16-105(a) by creating a new paragraph (xi) are amended to read:

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

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

(xi) Purchases of motor vehicles made from immediate family members or transfers of motor vehicles made to immediate family members, subject to all of the following:

(A) As used in this paragraph, "immediate family member" means a parent, child, spouse, sibling, stepparent, stepchild, stepsibling, grandparent or grandchild;

(B) The seller or donor of the motor vehicle shall have paid sales tax or use tax as required by law when the seller or donor purchased or received the vehicle;

(C) The sale or gift of the motor vehicle shall be made by the seller or donor to an immediate family member to qualify for the exemption under this paragraph;

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(D) A vehicle sold or gifted under this paragraph shall be considered an exempt motor vehicle for purposes of this chapter.

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

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

(xi) Purchases of motor vehicles made from immediate family members or transfers of motor vehicles made to immediate family members, subject to all of the following:

(A) As used in this paragraph, "immediate family member" means a parent, child, spouse, sibling, stepparent, stepchild, stepsibling, grandparent or grandchild;

(B) The seller or donor of the motor vehicle shall have paid sales tax or use tax as required by law when the seller or donor purchased or received the vehicle;

(C) The sale or gift of the motor vehicle shall be made by the seller or donor to an immediate family member to qualify for the exemption under this paragraph;

(D) A vehicle sold or gifted under this paragraph shall be considered an exempt motor vehicle for purposes of this chapter.

ORIGINAL SENATE  
FILE NO. SF0061

ENGROSSED

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**Section 2.** This act is effective July 1, 2026.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the Senate.

\_\_\_\_\_  
Chief Clerk