

SENATE FILE NO. SF0061

Motor vehicle sales to family members-not taxable.

Sponsored by: Senator(s) Jones, Anderson, Cooper,  
Dockstader, Driskill, Ide, Landen, Schuler  
and Steinmetz and Representative(s)  
Connolly, Davis, Larson, JT and Wylie

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales  
2 tax and use tax exemption to the purchase or transfer of a  
3 motor vehicle to family members as specified; making  
4 conforming amendments; and providing for an effective date.

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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:

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12       **39-15-105. Exemptions.**

13

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

3

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

8

9                   (A) As used in this paragraph, "immediate  
10 family member" means a parent, child, spouse or sibling;

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

16

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

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

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2       **39-16-105. Exemptions.**

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

6

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

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12           (A) As used in this paragraph, "immediate  
13 family member" means a parent, child, spouse or sibling;

14

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

19

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

23

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

6

7 (END)