

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Sales tax on specified services.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales tax; providing that the sales tax
2 shall apply to sales of specified services; making
3 conforming changes; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-101(a) by creating a new
8 paragraph (xlvii), 39-15-103(a)(i) by creating a new
9 subparagraph (Q) and 39-15-104(f)(i)(intro) are amended to
10 read:

11

12 **39-15-101. Definitions.**

13

1 (a) As used in this article:

2

3 (xlvii) "Service" means the activities specified
4 under this paragraph engaged in for other persons for a
5 fee, retainer, commission or other consideration and which
6 activities involve predominately the performance of an act
7 other than the selling of tangible property. "Service" does
8 not include the acts performed by an employee for his
9 employer. "Service" specifically means the following:

10

11 (A) Agricultural services including
12 veterinary services, landscape consulting and planning,
13 lawn and garden services and other agricultural services
14 that are not otherwise classified, provided that
15 agricultural services shall not include veterinary services
16 provided for farm or ranch livestock;

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18 (B) Personal services including beauty
19 shops, barber shops, tax return preparation services and
20 other personal services that are not otherwise classified,
21 provided that personal services shall not include funeral
22 or crematory services;

23

1 (C) Business services including commercial
2 art and graphic design, court reporting services,
3 disinfecting and pest control services, building
4 maintenance services, computer programming services, data
5 processing services and other business services that are
6 not otherwise classified;

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8 (D) Amusement and recreation services
9 including dance studios, dance schools, dance halls,
10 bowling centers, physical fitness centers, public golf
11 courses, membership sports clubs and other amusement and
12 recreation services that are not otherwise classified;

13
14 (E) Legal services;

15
16 (F) Engineering and management services
17 including engineering services, architectural services,
18 surveying services, accounting, auditing, bookkeeping,
19 commercial research, testing laboratories, management
20 services, management consulting services, facilities
21 support services and services of real estate agents and
22 managers; and

23

1 (G) Communications services including cable
2 and other pay television services.

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4 **39-15-103. Imposition.**

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

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8 (i) Except as provided by W.S. 39-15-105, there
9 is levied an excise tax upon:

10

11 (Q) The sales price paid for engaging in or
12 rendering any service, as defined in W.S.
13 39-15-101(a)(xlvii).

14

15 **39-15-104. Taxation rate.**

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17 (f) The tax rate imposed upon a transaction subject
18 to this chapter shall be sourced as follows:

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20 (i) The retail sale, excluding lease or rental,
21 of a product or service shall be sourced as follows:

22

23 **Section 2.** This act is effective July 1, 2018.

1

2

(END)