

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Sales and use tax rate.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation; increasing the state sales and
2 use tax rates; and providing for an effective date.

3

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

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6 **Section 1.** W.S. 39-15-104(h)(intro) and by creating a
7 new subsection (j) and 39-16-104 by creating a new
8 subsection (g) are amended to read:

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10 **39-15-104. Taxation rate.**

11

12 (h) In addition to the sales tax under subsections
13 (a), ~~and~~ (b) and (j) of this section there is imposed an

1 assessment upon the sale of lodging services of five
2 percent (5%) as follows:

3

4 (j) Effective July 1, 2021, in addition to the sales
5 tax under subsections (a) and (b) of this section there is
6 imposed an additional sales tax of one percent (1%) which
7 shall be administered as if the combined sales tax rate
8 under subsections (a) and (b) of this section was increased
9 from four percent (4%) to five percent (5%). The revenue
10 from this increase shall be distributed in the same manner
11 as other sales tax revenue under those subsections.

12

13 **39-16-104. Taxation rate.**

14

15 (g) Effective July 1, 2021, in addition to the use
16 tax under subsections (a) and (b) of this section there is
17 imposed an additional use tax of one percent (1%) which
18 shall be administered as if the combined use tax rate under
19 subsections (a) and (b) of this section was increased from
20 four percent (4%) to five percent (5%). The revenue from
21 this increase shall be distributed in the same manner as
22 other use tax revenue under those subsections.

23

1 **Section 2.** This act is effective July 1, 2021.

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3

(END)