

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Wind River Indian Reservation sales and use tax.

Sponsored by: Select Committee on Tribal Relations

A BILL

for

1 AN ACT relating to sales and use tax; providing an  
2 exemption for remote sales and purchases on the Wind River  
3 Indian Reservation; 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. 39-15-105(a) by adding a new  
8 paragraph (xi) and 39-16-105(a) by adding a new paragraph  
9 (xi) are amended to read:

10

11 **39-15-105. Exemptions.**

12

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

3  
4 (xi) Sales of tangible personal property,  
5 admissions or services from remote sellers under W.S. 39-  
6 15-501 made on the Wind River Indian Reservation.

7

8 **39-16-105. Exemptions.**

9

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

12

13 (xi) Purchases of tangible personal  
14 property, admissions or services from remote sellers under  
15 W.S. 39-15-501 made on the Wind River Indian Reservation.

16

17 **Section 2.** This act is effective July 1, 2024.

18

19 (END)