

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Manufacturing sales and use tax exemption-amendments.

Sponsored by: Joint Minerals, Business & Economic
Development Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; extending the
2 sunset date for the manufacturing sales tax and use tax
3 exemptions; repealing provisions for the manufacturing use
4 tax exemption to align with the manufacturing sales tax
5 exemption; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-15-105(a)(viii)(O) and 39-16-
10 105(a)(viii)(D)(intro) are amended to read:

11

12 **39-15-105. Exemptions.**

1

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

4

5 (viii) For the purpose of exempting sales of
6 services and tangible personal property as an economic
7 incentive, the following are exempt:

8

9 (O) Until December 31, ~~2027~~2037, the sale
10 or lease of machinery to be used in this state directly and
11 predominantly in manufacturing tangible personal property;

12

13 **39-16-105. Exemptions.**

14

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

17

18 (viii) For the purpose of exempting sales of
19 services and tangible personal property as an economic
20 incentive, the following are exempt:

21

22 (D) Until December 31, ~~2027~~2037, the
23 purchase or lease of machinery to be used in this state

1 directly and predominantly in manufacturing tangible
2 personal property; ~~if the sale or lease;~~

3
4 **Section 2.** W.S. 39-16-105(a)(viii)(D)(I) and (II) is
5 repealed.

6
7 *****
8 *****
9 **STAFF COMMENT**

10
11 The repealed subdivisions in W.S. 39-16-105(a)(viii)(D)
12 specify requirements for a sale or lease to qualify for the
13 manufacturing use tax exemption. The changes and repeal in
14 this bill draft would align the use-tax exemption with the
15 sales-tax exemption. The language of the repealed
16 provisions follows:

17
18 **39-16-105. Exemptions.**

19
20 (a) The following purchases or leases are exempt from
21 the excise tax imposed by this article:

22
23 (viii) For the purpose of exempting sales of
24 services and tangible personal property as an economic
25 incentive, the following are exempt:

26
27 (D) Until December 31, ~~2027~~2037, the
28 purchase or lease of machinery to be used in this state
29 directly and predominantly in manufacturing tangible
30 personal property; ~~if the sale or lease;~~

31
32 ~~(I) Is to a manufacturer classified by~~
33 ~~the department under the NAICS code manufacturing sector~~
34 ~~31-33; and~~

35
36 ~~(II) Does not include noncapitalized~~
37 ~~machinery except machinery expensed in accordance with~~
38 ~~section 179 of the Internal Revenue Code.~~

39

1 *****
 2 *****
 3 *****

4 **Section 3.** This act is effective July 1, 2025.

5

6

(END)