

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

SENATE FILE NO. [BILL NUMBER]

Tribal trust land sales and use tax exemption.

Sponsored by: Select Committee on Tribal Relations

A BILL

for

1 AN ACT relating to sales and use tax; providing an exemption  
2 for sales and purchases sourced to trust lands held by only  
3 one (1) tribe; 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 creating a new  
8 paragraph (xi) and 39-16-105(a) by creating 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 \*\*\*\*\*  
5 \*\*\*\*\*  
6 The intent of this bill to codify the Department of Revenue's  
7 practice of not collecting sales or use tax sourced to land  
8 held in trust solely for one tribe (as opposed to land held  
9 in trust for the benefit of both tribes).

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11 \*\*\*\*\*  
12 \*\*\*\*\*

13

14

15 (xi) Sales of tangible personal property,  
16 admissions or services sourced to land held in trust by the  
17 United States for the benefit of only one (1) tribe on the  
18 Wind River Indian Reservation.

19

20 **39-16-105. Exemptions.**

21

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

24

25 (xi) Purchases of tangible personal property, admissions  
26 or services sourced to land held in trust by the United States  
27 for the benefit of only one (1) tribe on the Wind River Indian  
28 Reservation.

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**Section 2.** This act is effective July 1, 2025.

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4

(END)