

HOUSE BILL NO. HB0025

Lodging sales tax-exemption.

Sponsored by: Representative(s) Sommers, Flitner, Western
and Winter and Senator(s) Baldwin and
Kinskey

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales tax exemption for certain lodging services; and
3 providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-105(a)(viii)(G) is amended to
8 read:

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10 **39-15-105. Exemptions.**

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

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1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

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5 (G) Sales of lodging services provided by a
6 person ~~known to the trade and public licensed~~ as a guide or
7 outfitter under W.S. 23-2-407, including but not limited to
8 sleeping accommodations, placement of tents, snow shelters,
9 base camps, temporary structures which are dismantled or
10 abandoned after use and all other forms of temporary
11 shelter are exempt from the excise tax imposed by W.S.
12 39-15-104(h) and 39-15-204(a)(ii); ~~as distributed by W.S.~~
13 ~~39-15-211(a)(ii);~~

14

15 **Section 2.** This act is effective July 1, 2022.

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(END)