

## HOUSE BILL NO. HB0067

Senior center meal sales tax exemption.

Sponsored by: Representative(s) Edwards, Allen, Baldwin,  
Barlow, Berger, Burkhart, Byrd, Clem,  
Dayton, Freeman, Hunt, Jennings, Laursen,  
Lindholm, McKim, Paxton, Pelkey, Pownall,  
Sommers and Throne and Senator(s)  
Christensen, Cooper, Craft, Driskill,  
Perkins, Von Flatern and Wasserburger

A BILL

for

1 AN ACT relating to taxation and revenue; revising the sales  
2 tax exemption for meals provided by senior centers as  
3 specified; 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)(iv)(B) is amended to  
8 read:

9

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

11

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

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2 (iv) For the purpose of exempting sales of  
3 services and tangible personal property sold to government,  
4 charitable and nonprofit organizations, irrigation  
5 districts and weed and pest control districts, the  
6 following are exempt:

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8 (B) Sales made to religious or charitable  
9 organizations including nonprofit organizations providing  
10 meals or services to senior citizens as certified to the  
11 department of revenue by the department of health in or for  
12 the conduct of the regular religious, charitable or senior  
13 citizen functions and activities and sales of meals made to  
14 ~~persons~~ senior citizens, guests of seniors and meals  
15 delivered to the homebound in regular conduct of senior  
16 citizen centers functions and activities;

17

18 **Section 2.** This act is effective July 1, 2016.

19

20

(END)