

HOUSE BILL NO. HB0072

Sales tax revisions.

Sponsored by: Representative(s) Brown, Nicholas and Niemiec
and Senator(s) Driskill

A BILL

for

1 AN ACT relating to sales and use tax; providing that the
2 sales tax shall apply to sales of specified services;
3 reducing the sales and use tax rates; repealing the sales
4 tax exemption on food for domestic home consumption;
5 authorizing counties to hold an election to exempt from
6 local excise taxes on food for domestic home consumption;
7 repealing additional sales and use tax exemptions; making
8 conforming amendments; and providing for an effective date.

9

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

11

12 **Section 1.** W.S. 39-15-101(a)(xlv) and by creating a
13 new paragraph (xlviii), 39-15-103(a)(i) by creating a new
14 subparagraph (Q), 39-15-104(a) and (f)(i)(intro) and
15 39-15-205 are amended to read:

1

2 **39-15-101. Definitions.**

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4 (a) As used in this article:

5

6 (xlv) "Qualifying computer equipment" ~~means~~
7 ~~tangible personal property eligible for the exemption~~
8 ~~provided by W.S. 39-15-105(a)(viii)(S). The term shall~~
9 include computers, servers, monitors, keyboards, storage
10 devices and other peripherals, racking systems, cabling and
11 trays necessary for the operation of the data processing
12 services center;

13

14 (xlviii) "Service" means any activity specified
15 under this paragraph provided to another person for a fee,
16 retainer, commission or other consideration and which
17 activities involve predominantly the performance of an act
18 other than the selling of tangible property. "Service"
19 shall not include the acts performed by an employee for his
20 employer. "Service" specifically includes but is not
21 limited to the following:

22

1 (A) Agricultural services including
2 landscape consulting and planning, lawn and garden
3 services, other agricultural services that are not
4 otherwise specified and veterinary services except
5 veterinary services provided for farm or ranch livestock;
6

7 (B) Personal services including services
8 provided by beauty shops and barber shops, tax return
9 preparation services and other personal services that are
10 not otherwise specified;
11

12 (C) Business services including commercial
13 art and graphic design, court reporting services,
14 disinfecting and pest control services, building
15 maintenance services, computer programming services, data
16 processing services and other business services that are
17 not otherwise specified, provided that business services
18 shall not include legal services or banking services;
19

20 (D) Amusement and recreation services
21 including services provided by dance studios, dance
22 schools, dance halls, bowling centers, physical fitness
23 centers, public golf courses and membership sports clubs

1 and other amusement and recreation services that are not
2 otherwise specified;

3
4 (E) Engineering and management services
5 including engineering services, architectural services,
6 surveying services, accounting, auditing, bookkeeping,
7 commercial research, testing laboratories, management
8 services, management consulting services, facilities
9 support services and services of real estate agents and
10 managers.

11
12 **39-15-103. Imposition.**

13
14 (a) Taxable event. The following shall apply:

15
16 (i) Except as provided by W.S. 39-15-105, there
17 is levied an excise tax upon:

18
19 (Q) The sales price paid for engaging in or
20 rendering any service as defined in W.S.
21 39-15-101(a)(xlviii).

22
23 **39-15-104. Taxation rate.**

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2 (a) Except as provided by W.S. 39-15-105 there is
3 levied and shall be paid by the purchaser on all sales an
4 excise tax of ~~three percent (3%)~~ two and one-half percent
5 (2.5%) upon all events as provided by W.S. 39-15-103(a).

6

7 (f) The tax rate imposed upon a transaction subject
8 to this chapter shall be sourced as follows:

9

10 (i) The retail sale, excluding lease or rental,
11 of a product or service shall be sourced as follows:

12

13 **39-15-205. Exemptions.**

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15 ~~There are no specific applicable provisions for exemptions~~
16 ~~for this article.~~ The provisions of W.S. 39-15-105 shall
17 apply to the taxes imposed by this article. The board of
18 county commissioners may submit a proposition to the vote
19 of the qualified electors of the county to exempt sales of
20 food for domestic home consumption from the excise taxes
21 imposed by the county under this article. The exemption
22 shall be effective if a majority of those casting their
23 ballots at the election vote in favor of the exemption. The

1 proposition shall be at the expense of the county and be
2 submitted to the electors of the county upon the receipt by
3 the board of county commissioners of a petition requesting
4 the election signed by at least five percent (5%) of the
5 electors of the county or of a resolution approving the
6 proposition from the governing body of the county. If
7 proposed by petition by electors, the number of electors
8 required shall be determined by the number of votes cast at
9 the last general election. The election shall be at the
10 direction and under the supervision of the board of county
11 commissioners. The proposition may be submitted at an
12 election held on a date authorized under W.S. 22-21-103. A
13 notice of election shall be given in at least one (1)
14 newspaper of general circulation published in the county in
15 which the election is to be held, and the notice shall
16 specify the object of the election. The notice shall be
17 published at least once each week for a thirty (30) day
18 period preceding the election. Once approved, the exemption
19 may be removed by a proposition submitted to the vote of
20 the qualified electors as provided in this section.

21

22 **Section 2.** W.S. 39-15-101(a)(xix) and (xx),
23 39-15-104(b), 39-15-105(a)(iii)(B), (vi)(E), (viii)(H),

1 (J), (O), (P), (S) and (U), 39-16-101(a)(xiii) and (xiv),
2 39-16-104(b), 39-16-105(a)(iii)(B), (vi)(E), (vii)(B),
3 (viii)(B), (D), (E), (H) and (K) and 39-16-106(b) are
4 repealed.

5

6 **Section 3.** This act is effective July 1, 2023.

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(END)