

HOUSE BILL NO. HB0111

Tips and gratuities-sales tax.

Sponsored by: Representative(s) Petroff, Kroeker, Madden
and Stubson and Senator(s) Christensen and
Driskill

A BILL

for

1 AN ACT relating to labor and employment; providing for tips
2 and gratuities as specified to be excluded from sales tax
3 as specified; and 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. 39-15-103(a)(i)(F) is amended to
8 read:

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10 **39-15-103. Imposition.**

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12 (a) Taxable event. The following shall apply:

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

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1 (F) The sales price paid for meals,
2 excluding all gratuities regardless of whether offered by
3 the customer or invoiced by the seller, and cover charges
4 at any place where meals are regularly served to the
5 public;

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7 **Section 2.** This act is effective July 1, 2013.

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9

(END)