

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 taxation; providing for tips and
2 gratuities as specified to be excluded from sales tax 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. 39-15-103(a)(i)(F) is amended to
8 read:

9

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

11

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

13

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

16

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

6

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

8

9

(END)