

ORIGINAL HOUSE  
BILL NO. 0145

ENROLLED ACT NO. 32, HOUSE OF REPRESENTATIVES

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING  
2014 BUDGET SESSION

AN ACT relating to use tax; specifying that a taxable event occurs for the person making first use of taxable services in this state; and providing for an effective date.

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

**Section 1.** W.S. 39-16-103(a)(i), (ii), (b)(i), (c)(ii) and (vi) is amended to read:

**39-16-103. Imposition.**

(a) Taxable event. The following shall apply:

(i) Persons making first use of taxable services or storing, using or consuming tangible personal property or specified digital products, except as otherwise provided in this paragraph, are liable for the tax imposed by this article. Specified digital products are only subject to the tax imposed by this article if the purchaser has permanent use of the specified digital product. A vendor who purchases specified digital products for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution or exhibition in whole or in part to another person shall be considered a wholesaler and not subject to the tax imposed by this article. Those services provided by a trade association as part of a member benefit are not subject to the tax imposed by this subparagraph. The liability is not extinguished until the tax has been paid to the state but a receipt given to the person by a registered vendor in accordance with paragraph (c)(i) of this section is sufficient to relieve the purchaser from further liability;

(ii) Specified digital products sold, services to repair, alter or improve tangible personal property sold

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and tangible personal property sold by any person for delivery in this state or where first use of the service occurs in this state is deemed sold for storage, use or consumption herein and is subject to the tax imposed by this article unless the person selling the property has received from the purchaser a signed certificate stating the property or service was purchased for resale and showing his name and address. Specified digital products are only subject to the tax imposed by this article as specified in paragraph (i) of this subsection;

(b) Basis of tax. The following shall apply:

(i) Specified digital products sold, services to repair, alter or improve tangible personal property sold and tangible personal property sold by any person for delivery in this state or where first use of the service occurs in this state is deemed sold for storage, use or consumption herein and is subject to the tax imposed by this article unless the person selling the property has received from the purchaser a signed certificate stating the property or service was purchased for resale and showing his name and address. Specified digital products are only subject to the tax imposed by this article as specified in paragraph (a)(i) of this section;

(c) Taxpayer. The following shall apply:

(ii) Persons making first use of taxable services or storing, using or consuming tangible personal property or specified digital products are liable for the tax imposed by this article. Specified digital products are only subject to the tax imposed by this article as specified in paragraph (a)(i) of this section. The liability is not extinguished until the tax has been paid to the state but a receipt given to the person by a

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registered vendor in accordance with paragraph (i) of this subsection is sufficient to relieve the purchaser from further liability;

(vi) Every person making first use of taxable services or storing, using or consuming tangible personal property or specified digital products purchased from a vendor who does not maintain a place of business in this state is liable for the tax imposed by this article. Specified digital products are only subject to the tax imposed by this article as specified in paragraph (a)(i) of this section;

**Section 2.** This act is effective July 1, 2014.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk