

HOUSE BILL NO. HB0233

Use tax-temporary storage of goods.

Sponsored by: Representative(s) Patton, Coleman and
Senator(s) Burns

A BILL

for

1 AN ACT relating to use tax; exempting personal property
2 temporarily stored in this state from use tax as specified;
3 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. 39-16-103(a)(i) is amended to read:

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9 **39-16-103. Imposition.**

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

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13 (i) Persons storing, using or consuming tangible
14 personal property or specified digital products, except as
15 otherwise provided in this paragraph, are liable for the
16 tax imposed by this article. For tangible personal

1 property which is brought into this state and is destined
2 for use under contract in a specific taxing jurisdiction,
3 storage in this state in another taxing jurisdiction for
4 ninety (90) days or less shall not invoke the use tax until
5 the property arrives in the jurisdiction where it will be
6 used. Specified digital products are only subject to the
7 tax imposed by this article if the purchaser has permanent
8 use of the specified digital product. A vendor who
9 purchases specified digital products for further commercial
10 broadcast, rebroadcast, transmission, retransmission,
11 licensing, relicensing, distribution, redistribution or
12 exhibition in whole or in part to another person shall be
13 considered a wholesaler and not subject to the tax imposed
14 by this article. Those services provided by a trade
15 association as part of a member benefit are not subject to
16 the tax imposed by this subparagraph. The liability is not
17 extinguished until the tax has been paid to the state but a
18 receipt given to the person by a registered vendor in
19 accordance with paragraph (c)(i) of this section is
20 sufficient to relieve the purchaser from further liability;

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

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(END)