

ENROLLED ACT NO. 63, SENATE

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

AN ACT relating to taxation and revenue; creating and amending sales and use tax definitions as specified; and providing for an effective date.

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

Section 1. W.S. 39-15-101(a)(vii)(intro) and by creating a new paragraph (lxvii) and 39-16-101(a)(iii)(intro) and by creating a new paragraph (xi) are amended to read:

39-15-101. Definitions.

(a) As used in this article:

(vii) "Sale" means any transfer of title or possession in this state for a consideration including the fabrication of tangible personal property when the materials are furnished by the purchaser but excluding an exchange or transfer of tangible personal property upon which the seller or lessor has directly or indirectly paid sales or use tax incidental to:

(lxvii) "Exempt motor vehicle" means any motor vehicle that is exempt from taxation under W.S. 39-15-105. Upon transfer of title of an exempt motor vehicle, a county treasurer shall provide an applicant documentation noting any valid sales tax exemption and a receipt specifying the amount of sales tax collected.

39-16-101. Definitions.

(a) As used in this article:

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(iii) "Sale" means the transfer of title or possession of tangible personal property from a vendor for a consideration for storage, use or other consumption in Wyoming excluding the exchange or transfer of tangible personal property upon which the seller has directly or indirectly paid sales or use tax incidental to:

(xx) "Exempt motor vehicle" means any motor vehicle that is exempt from taxation under W.S. 39-15-106. Upon transfer of title of an exempt motor vehicle, a county treasurer shall provide an applicant documentation noting any valid use tax exemption and a receipt specifying the amount of use tax collected.

Section 2. This act is effective July 1, 2020.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk