

SENATE FILE NO. SF0060

Sales tax on certain food items.

Sponsored by: Senator(s) Martin and Landen and
 Representative(s) Barbuto, Byrd, Craft,
 Goggles, Illoway and Zwonitzer, Dn.

A BILL

for

1 AN ACT relating to sales and use tax; providing definitions
 2 for food; and providing for an effective date.

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

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6 **Section 1.** W.S. 39-15-101(a)(xli) and by creating a
 7 new paragraph (xliv) and 39-16-101(a)(xviii) and by
 8 creating a new paragraph (xix) are amended to read:

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10 **39-15-101. Definitions.**

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12 (a) As used in this article:

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14 (xli) "Food for domestic home consumption" means
 15 ~~food for domestic home consumption as defined by department~~
 16 ~~rule and regulation~~ substances whether in liquid,

1 concentrated, solid, frozen, dried or dehydrated form that
2 are sold for ingestion or chewing by humans and are
3 consumed for their taste or nutritional value. "Food for
4 domestic home consumption" does not include alcoholic
5 beverages, tobacco or prepared foods;

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7 (xliv) "Prepared food":

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9 (A) Includes:

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11 (I) Food sold in a heated state or
12 heated by the seller;

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14 (II) Two (2) or more food ingredients
15 mixed or combined by the seller for sale as a single item;
16 or

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18 (III) Food sold with eating utensils
19 provided by the seller including plates, knives, forks,
20 spoons, glasses, cups, napkins or straws. A container or
21 packaging used to transport the food is not an eating
22 utensil.

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24 (B) Does not include:

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10 **39-16-101. Definitions.**

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12 (a) As used in this article:

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(I) Food that is cut, repackaged or pasteurized by the seller; or

(II) Eggs, fish, meat, poultry or foods containing raw animal foods and which are required or recommended to be cooked by the consumer to prevent food borne illness.

(xviii) "Food for domestic home consumption" means ~~food for domestic home consumption as defined by department rule and regulation~~ substances whether in liquid, concentrated, solid, frozen, dried or dehydrated form that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. "Food for domestic home consumption" does not include alcoholic beverages, tobacco or prepared foods;

(xix) "Prepared food":

1 (A) Includes:

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3 (I) Food sold in a heated state or
4 heated by the seller;

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6 (II) Two (2) or more food ingredients
7 mixed or combined by the seller for sale as a single item;
8 or

9

10 (III) Food sold with eating utensils
11 provided by the seller including plates, knives, forks,
12 spoons, glasses, cups, napkins or straws. A container or
13 packaging used to transport the food is not an eating
14 utensil.

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16 (B) Does not include:

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18 (I) Food that is cut, repackaged or
19 pasteurized by the seller; or

20

21 (II) Eggs, fish, meat, poultry or
22 foods containing raw animal foods and which are required or
23 recommended to be cooked by the consumer to prevent food
24 borne illness.

