

SENATE FILE NO. SF0070

Back to school tax holiday.

Sponsored by: Senator(s) Schuler, Boner and Dockstader and
Representative(s) Olsen

A BILL

for

1 AN ACT relating to sales and use taxes; providing for a
2 back to school sales and use tax holiday; specifying items
3 that are and are not subject to the tax holiday exemption;
4 providing rulemaking authority; and providing for an
5 effective date.

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

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9 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
10 subparagraph (W) and 39-16-105(a)(viii) by creating a new
11 subparagraph (M) are amended to read:

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13 **39-15-105. Exemptions.**

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1 (a) The following sales or leases are exempt from the
2 excise tax imposed by this article:

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4 (viii) For the purpose of exempting sales of
5 services and tangible personal property as an economic
6 incentive, the following are exempt:

7

8 (W) The sales of clothing, computers and
9 computer hardware, computer software, school supplies and
10 sports equipment as provided by rule of the department
11 during a back to school tax holiday. "School supplies"
12 under this subparagraph shall include without limitation
13 pens, pencils, paper, binders, notebooks, books, backpacks,
14 lunchboxes and calculators. "Sports equipment" under this
15 subparagraph shall include goods and apparel intended for
16 use by people participating in school sports or activities.
17 A back to school tax holiday shall occur each year during
18 the first weekend in August beginning at 12:01 a.m. on the
19 first Friday in August and ending at 11:59 p.m. on the
20 immediately following Sunday. The exemption under this
21 subparagraph shall apply to a layaway purchase that
22 otherwise meets the requirements for the exemption if the
23 layaway purchase is initiated or completed during the tax

1 holiday period. The exemption under this subparagraph shall
2 not apply to:

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4 (I) Any clothing item with a sales
5 price of one hundred dollars (\$100.00) or more per item;

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7 (II) Any computer or computer hardware
8 item with a sales price of one thousand five hundred
9 dollars (\$1,500.00) or more per item;

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11 (III) Any computer software with a
12 sales price of one hundred dollars (\$100.00) or more per
13 program or item;

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15 (IV) Any school supply or sports
16 equipment item with a sales price of fifty dollars (\$50.00)
17 or more per item;

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19 (V) Clothing accessories including
20 jewelry, cosmetics, eyewear, wallets, watches and handbags;

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22 (VI) Sales of an item purchased for
23 resale;

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(VII) Rentals.

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39-16-105. Exemptions.

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(a) The following purchases or leases are exempt from the excise tax imposed by this article:

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(viii) For the purpose of exempting sales of services and tangible personal property as an economic incentive, the following are exempt:

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(M) The purchase of clothing, computers and computer hardware, computer software, school supplies and sports equipment as provided by rule of the department during a back to school tax holiday. "School supplies" under this subparagraph shall include without limitation pens, pencils, paper, binders, notebooks, books, backpacks, lunchboxes and calculators. "Sports equipment" under this subparagraph shall include goods and apparel intended for use by people participating in school sports or activities. A back to school tax holiday shall occur each year during the first weekend in August beginning at 12:01 a.m. on the

1 first Friday in August and ending at 11:59 p.m. on the
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6 holiday period. The exemption under this subparagraph shall
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10 price of one hundred dollars (\$100.00) or more per item;

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12 (II) Any computer or computer hardware
13 item with a sales price of one thousand five hundred
14 dollars (\$1,500.00) or more per item;

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16 (III) Any computer software with a
17 sales price of one hundred dollars (\$100.00) or more per
18 program or item;

19
20 (IV) Any school supply or sports
21 equipment item with a sales price of fifty dollars (\$50.00)
22 or more per item;

23

1 (V) Clothing accessories including
2 jewelry, cosmetics, eyewear, wallets, watches and handbags;

3

4 (VI) Sales of an item purchased for
5 resale;

6

7 (VII) Rentals.

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9 **Section 2.** This act is effective July 1, 2023.

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(END)