

SENATE FILE NO. SF0099

Sales tax on certain food items.

Sponsored by: Senator(s) Martin and Cooper and
Representative(s) Craft and Jaggi

A BILL

for

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

4

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

6

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

10

11 **39-15-101. Definitions.**

12

13 (a) As used in this article:

14

15 (xli) "Food for domestic home consumption" means
16 ~~food for domestic home consumption as defined by department~~

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

7

8 (xlv) "Prepared food":

9

10 (A) Includes:

11

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

14

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

18

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

24

1 (B) Does not include:

2

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

5

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

10

11 (III) Food sold by a seller whose
12 proper primary NAICS classification is manufacturing in
13 sector 311, except subsector 3118 dealing with bakeries;

14

15 (IV) Food sold in an unheated state by
16 weight or volume as a single item; or

17

18 (V) Bakery items including bread,
19 rolls, buns, biscuits, bagels, croissants, pastries,
20 donuts, danishes, cakes, tortes, pies, tarts, muffins,
21 bars, cookies, tortillas and other bakery goods unless the
22 item is sold as prepared food under subdivision
23 (xlv) (A) (III) of this subsection.

24

1 **39-16-101. Definitions.**

2

3 (a) As used in this article:

4

5 (xviii) "Food for domestic home consumption"

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

13

14 (xix) "Prepared food":

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16 (A) Includes:

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18 (I) Food sold in a heated state or
19 heated by the seller;

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21 (II) Two (2) or more food ingredients
22 mixed or combined by the seller for sale as a single item;
23 or

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1 (III) Food sold with eating utensils
2 provided by the seller including plates, knives, forks,
3 spoons, glasses, cups, napkins or straws. A container or
4 package used to transport the food is not an eating
5 utensil.

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7 (B) Does not include:

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

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

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17 (III) Food sold by a seller whose
18 proper primary NAICS classification is manufacturing in
19 sector 311, except subsector 3118 dealing with bakeries;

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21 (IV) Food sold in an unheated state by
22 weight or volume as a single item; or

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1 (V) Bakery items including bread,
2 rolls, buns, biscuits, bagels, croissants, pastries,
3 donuts, danishes, cakes, tortes, pies, tarts, muffins,
4 bars, cookies, tortillas and other bakery goods unless the
5 item is sold as prepared food under subdivision
6 (xlvi) (A) (III) of this subsection.

7

8 **Section 2.** This act is effective July 1, 2011.

9

10

(END)