ORIGINAL SENATE
FILE   NO. 0099

ENROLLED ACT NO. 30, SENATE

SIXTY-FIRST LEGISLATURE OF THE STATE OF WYOMING
2011 GENERAL SESSION

AN ACT relating to sales and use tax; providing definitions of food for tax exemption purposes; 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)(xli) and by creating a new paragraph (xlvi) and 39-16-101(a)(xviii) and by creating a new paragraph (xix) are amended to read:

39-15-101. Definitions.

(a) As used in this article:

(xli) "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;

(xlvi) "Prepared food":

(A) Includes:

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

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

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

(B) Does not include:

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

(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;

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

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

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

39-16-101. Definitions.

(a) As used in this article:

(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":

            (A)   Includes:

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

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

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

            (B)   Does not include:

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

                (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;

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

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

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

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

(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