

SENATE FILE NO. SF0134

Lodging tax-exemption for residents.

Sponsored by: Senator(s) French, Bouchard and James and  
Representative(s) Fortner, Gray, Jennings,  
Laursen, Neiman, Rodriguez-Williams, Wharff  
and Winter

A BILL

for

1 AN ACT relating to sales tax; providing an exemption for  
2 sales of lodging services to residents of Wyoming; and  
3 providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-105(a) by creating a new  
8 paragraph (xi) is amended to read:

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10 **39-15-105. Exemptions.**

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

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1                   (xi) Sales of lodging services to a resident of  
2 Wyoming. A vendor shall require proof of residency prior to  
3 making a sale that is exempt under this paragraph.

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5           **Section 2.** This act is effective July 1, 2021.

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7

(END)