

## HOUSE BILL NO. HB0135

Sales tax on food-repeal.

Sponsored by: Representative(s) Robinson, Johnson, L. and  
Ross and Senator(s) Decaria

A BILL

for

1 AN ACT relating to taxation and revenue; removing the sales  
2 and use tax on food as specified; and providing for an  
3 effective date.

4

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

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7       **Section 1.** W.S. 39-15-101(a) by creating a new  
8 paragraph (xviii), 39-15-105(a)(vi) by creating a new  
9 subparagraph (E), 39-16-101(a) by creating a new paragraph  
10 (xiii) and 39-16-105(a)(vi) by creating a new subparagraph  
11 (E) are amended to read:

12

13       **39-15-101. Definitions.**

14

15       (a) As used in this article:

16

1                   (xviii) "Food" means food for domestic home  
2 consumption as defined by department rule and regulation.

3

4                   **39-15-105. Exemptions.**

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

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9                   (vi) For the purpose of exempting sales of  
10 services and tangible personal property which are essential  
11 human goods and services, the following are exempt:

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13                   (E) Sales of food for domestic home  
14 consumption.

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

17

18                   (a) As used in this article:

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20                   (xiii) "Food" means food for domestic home  
21 consumption as defined by department rule and regulation.

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23                   **39-16-105. Exemptions.**

24

