

HOUSE BILL NO. HB0180

Excise tax-school events.

Sponsored by: Representative(s) Nicholas, Simpson and Wasserburger and Senator(s) Devin

A BILL

for

1 AN ACT relating to taxation and revenue; exempting sales  
2 tax on school events as specified; and providing for an  
3 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. 39-15-103(a)(i)(H) is amended to  
8 read:

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10 **39-15-103. Imposition.**

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12 (a) Taxable event. The following shall apply:

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14 (i) Except as provided by W.S. 39-15-105, there  
15 is levied an excise tax upon:

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1                   (H) The sales price paid for each admission  
2 to any place of amusement, entertainment, recreation, games  
3 or athletic event, except for admission to any public or  
4 private school amusement, entertainment, recreation, game  
5 or athletic event. If any persons other than employees,  
6 officers of the law on official business or children under  
7 twelve (12) years of age are admitted free or at reduced  
8 rates to any such place when an admission charge is made to  
9 other persons, an equivalent tax shall be paid by these  
10 persons based on the price charged to other persons;

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12           **Section 2.** This act is effective July 1, 2002.

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(END)