

**WORKING DRAFT**

HOUSE BILL NO. \_\_\_\_\_

Sales & use tax-farm implements.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; repealing the  
2 partial sales and use tax exemption for farm implements;  
3 and providing for an effective date.

4  
5 *Be It Enacted by the Legislature of the State of Wyoming:*

6  
7 **Section 1.** W.S. 39-15-104(b) is amended to read:

8  
9 **39-15-104. Taxation rate.**

10  
11 (b) Effective July 1, 1993, in addition to the sales  
12 tax under subsection (a) of this section, ~~except for sales~~  
13 ~~under W.S. 39-15-105(a)(viii)(H),~~ there is imposed an  
14 additional sales tax of one percent (1%) which shall be  
15 administered as if the sales tax rate under subsection (a)  
16 of this section was increased from three percent (3%) to  
17 four percent (4%). The revenue from these increases shall  
18 be distributed in the same manner as other sales tax  
19 revenue under those sections.

20  
21 **Section 2.** W.S. 39-15-105(a)(viii)(H) and  
22 39-16-105(a)(vii)(B) are repealed.

23  
24 **Section 3.** This act is effective July 1, 2003.

1  
2  
3

(END)

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