

HOUSE BILL NO. HB0158

Sales tax-out of state shipment.

Sponsored by: Representative(s) Cohee

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales
2 tax exemption for certain goods shipped out of state as
3 specified; and 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 (x) 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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15 (x) For the purpose of exempting sales of
16 tangible personal property shipped outside this state, the
17 following are exempt:

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(A) Sales of tangible personal property, and any charges related thereto, when the seller delivers the property to a location outside this state or to the United States Postal Service, a common carrier or a contract carrier hired to deliver the property to a location outside this state, regardless of whether the property is purchased "Free on Board" (F.O.B.) shipping point or other point in this state and regardless of whether passage of title occurs in this state.

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

(END)