

HOUSE BILL NO. HB0194

Sales tax exemption-natural gas.

Sponsored by: Representative(s) McGraw, Nelson, Reese and
Thompson and Senator(s) Decaria

A BILL

for

1 AN ACT relating to taxation and revenue; granting a sales
2 tax exemption for natural gas for domestic consumption 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. 39-15-103(a)(i)(E) and
8 39-15-105(a)(vi) by creating a new subparagraph (E) are
9 amended to read:

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11 **39-15-103. Imposition.**

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

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

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(E) Except as provided by W.S.

39-15-105(a)(vi)(E), the sales price paid to public utilities as defined in W.S. 37-1-101 through 37-3-114 and to persons furnishing gas, electricity or heat for domestic, industrial or commercial consumption;

39-15-105. Exemptions.

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

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

(E) Sales of natural gas for domestic consumption, but shall not be exempt from any tax imposed by W.S. 39-15-203(a)(i) or (iii).

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

(END)