

HOUSE BILL NO. HB0091

Sales & use tax-farm implements exemption.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales  
2 and use tax exemption for farm implements as specified; and  
3 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), 39-15-105(a)(viii)(H)  
8 and 39-16-105(a)(vii)(B) are amended to read:

9

10 **39-15-104. Taxation rate.**

11

12 (b) Effective July 1, 1993, in addition to the sales  
13 tax under subsection (a) of this section, ~~except for sales~~  
14 ~~under W.S. 39-15-105(a)(viii)(H),~~ there is imposed an  
15 additional sales tax of one percent (1%) which shall be  
16 administered as if the sales tax rate under subsection (a)  
17 of this section was increased from three percent (3%) to

1 four percent (4%). The revenue from these increases shall  
2 be distributed in the same manner as other sales tax  
3 revenue under those sections.

4

5 **39-15-105. Exemptions.**

6

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

9

10 (viii) For the purpose of exempting sales of  
11 services and tangible personal property as an economic  
12 incentive, the following are exempt:

13

14 (H) The ~~tax imposed by W.S. 39-15-104(b)~~  
15 ~~shall not apply to~~ sale of farm implements. For purposes of  
16 this ~~section only~~ subparagraph, "farm implements" means any  
17 tractor or other machinery designed or adapted and used  
18 exclusively for agricultural operations and specifically  
19 excludes any vehicle titled under chapter 2 of title 31,  
20 snowmobiles, lawn tractors, all-terrain vehicles and repair  
21 or replacement parts;

22

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

24

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

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4           (vii) For the purpose of exempting sales of  
5 services provided primarily to businesses, exemptions shall  
6 be as specified by the legislature and as follows:

7

8           (B) The ~~tax imposed by W.S. 39-16-104(b)~~  
9 ~~shall not apply to~~ purchase of farm implements. For  
10 purposes of this ~~section only~~ subparagraph, "farm  
11 implements" means any tractor or other machinery designed  
12 or adapted and used exclusively for agricultural operations  
13 and specifically excludes any vehicle titled under chapter  
14 2 of title 31, snowmobiles, lawn tractors, all-terrain  
15 vehicles and repair or replacement parts.

16

17           **Section 2.** This act is effective July 1, 2003.

18

19

(END)