

ORIGINAL HOUSE
BILL NO. 0016

ENROLLED ACT NO. 22, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

AN ACT relating to taxation and revenue; clarifying the sales and use tax exemption for fuels which are taxed alternatively; and providing for an effective date.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. W.S. 39-15-105(a)(v)(C) and 39-16-105(a)(v)(B) are amended to read:

39-15-105. Exemptions.

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

(v) For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:

(C) Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-111 and of diesel fuels taxed under W.S. 39-17-201 through 39-17-211. The exemption provided by this subparagraph shall not apply to gasoline or gasohol taxed under W.S. 39-17-104(c) or (d) or to diesel fuel taxed under W.S. 39-17-204(b) through (d).

39-16-105. Exemptions.

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

(v) For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:

ORIGINAL HOUSE
BILL NO. 0016

ENROLLED ACT NO. 22, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

(B) Motor vehicle fuel which is subject to taxation under W.S. 39-17-101 through 39-17-111 or 39-17-201 through 39-17-211. The exemption provided by this subparagraph shall not apply to gasoline or gasohol taxed under W.S. 39-17-104(c) or (d) or to diesel fuel taxed under W.S. 39-17-204(b) through (d).

Section 2. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk