ORIGINAL HOUSE BILL NO. 0021

## ENROLLED ACT NO. 13, HOUSE OF REPRESENTATIVES

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

AN ACT relating to taxation and revenue; providing for a sales tax exemption for transportation as specified; 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)(viii)(A)(intro) is amended to read:

## 39-15-105. Exemptions.

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

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

(A) Intrastate transportation by public utility or others of:

(I) Employees to or from work when paid or contracted for by the employee or employer;

(II) Freight and property including oil and gas by pipeline.

1

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

Chief Clerk