ORIGINAL HOUSE BILL NO. 0161

ENROLLED ACT NO. 29, HOUSE OF REPRESENTATIVES

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

AN ACT relating to taxation and revenue; providing a sales tax exemption for school fundraising activities 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) by creating a new subparagraph (M) 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:
- (M) Sales of goods or services made for the purpose of raising money or charges for admission to any amusement, entertainment, recreation, game or athletic event for any kindergarten through grade twelve (12) public school located in this state.

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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: DATE APPROVED:	<del></del>
I hereby certify that this act	originated in the House.
Chief Clerk	