

ENROLLED ACT NO. 115, HOUSE OF REPRESENTATIVES

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

AN ACT relating to taxation and revenue; granting a sales and use tax exemption for assistive devices for persons with a disability as specified; providing a definition; 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)(vi)(B) and 39-16-105(a)(vi)(A) are amended to read:

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:

(B) Sales of prescription drugs for human relief, insulin for human relief and any syringe, needle or other device necessary for the administration thereof, oxygen and oxygen concentrators for medical use, blood plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses, ~~and~~ contact lenses and any assistive device. As used in this subparagraph, "assistive device" means any item, piece of equipment or product system, as defined by department rule, which is used to increase, maintain or improve the functional capabilities of an individual with a permanent disability, excluding any medical device, surgical device or organ implanted or transplanted into or attached directly to an individual;

39-16-105. Exemptions.

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(a) The following purchases 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 and services which are essential human goods and services, the following are exempt:

(A) Purchases of prescription drugs for human relief, insulin for human relief and any syringe, needle or other device necessary for the administration thereof, oxygen and oxygen concentrators for medical use, blood plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses, ~~and~~ contact lenses and any assistive device. As used in this subparagraph, "assistive device" means any item, piece of equipment or product system, as defined by department rule, which is used to increase, maintain or improve the functional capabilities of an individual with a permanent disability, excluding any medical device, surgical device or organ implanted or transplanted into or attached directly to an individual;

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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: _____

I hereby certify that this act originated in the House.

Chief Clerk