STATE OF WYOMING

HOUSE BILL NO. HB0262

Sales tax on gaming.

Sponsored by: Representative(s) Anderson, R.

A BILL

for

- 1 AN ACT relating to taxation and revenue; imposing a sales
- 2 tax upon lawful gaming activities 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. 39-15-103(a)(i) by creating a new
- 8 subparagraph (P) is amended to read:

9

10 **39-15-103.** Imposition.

11

12 (a) Taxable event. The following shall apply:

13

- 14 (i) Except as provided by W.S. 39-15-105, there
- 15 is levied an excise tax upon:

16

1 HB0262

```
1 (P) The amount wagered or the sales price
2 paid to participate in any lawful gaming activity permitted
3 in this state including those activities permitted under
4 W.S. 6-7-101(a)(iii)(D) or (F).
5
6 Section 2. This act is effective July 1, 2003.
7
8 (END)
```

HB0262

2