

HOUSE BILL NO. HB0134

Tax exemption-rolling stock.

Sponsored by: Representative(s) Philp, Edwards, Martin, Meyer, Miller and Petersen and Senator(s) Decaria and Peck

A BILL

for

1 AN ACT relating to taxation and revenue; granting a sales
2 tax exemption for the repair, assembly, alteration or
3 improvement of railroad rolling stock as specified; and
4 providing for an effective date.

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

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8 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
9 subparagraph (O) is amended to read:

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11 **39-15-105. Exemptions.**

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

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

4

5 (0) Sales of tangible personal property or
6 services performed for the repair, assembly, alteration or
7 improvement of railroad rolling stock.

8

9 **Section 2.** This act is effective July 1, 2004.

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11

(END)