

HOUSE BILL NO. HB0179

Sales tax on food-repeal.

Sponsored by: Representative(s) Hinckley

A BILL

for

1 AN ACT relating to taxation and revenue; removing the sales
2 and use tax on food for a specified time period; 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. 39-15-101(a) by creating a new
8 paragraph (xix), 39-15-105(a)(vi) by creating a new
9 subparagraph (E), 39-16-101(a) by creating a new paragraph
10 (xiii) and 39-16-105(a)(vi) by creating a new subparagraph
11 (E) are amended to read:

12

13 **39-15-101. Definitions.**

14

15 (a) As used in this article:

16

1 (xix) "Food" means food for domestic home
2 consumption as defined by department rule and regulation.

3

4 **39-15-105. Exemptions.**

5

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

8

9 (vi) For the purpose of exempting sales of
10 services and tangible personal property which are essential
11 human goods and services, the following are exempt:

12

13 (E) From July 1, 2004 through June 30,
14 2006, sales of food for domestic home consumption.

15

16 **39-16-101. Definitions.**

17

18 (a) As used in this article:

19

20 (xiii) "Food" means food for domestic home
21 consumption as defined by department rule and regulation.

22

23 **39-16-105. Exemptions.**

24

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

3

4 (vi) For the purpose of exempting sales of
5 services and tangible personal property and services which
6 are essential human goods and services, the following are
7 exempt:

8

9 (E) From July 1, 2004 through June 30,
10 2006, purchases of food for domestic home consumption.

11

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

13

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(END)