

HOUSE BILL NO. HB0209

Sales tax on food-2.

Sponsored by: Representative(s) Robinson and Senator(s) Scott

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 reduced sales and use tax upon food for domestic home  
3 consumption as specified; and providing for an effective  
4 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. 39-15-101(a) by creating a new  
9 paragraph (xix), 39-15-104 by creating a new subsection  
10 (g), 39-15-105(a)(vi) by creating a new subparagraph (E),  
11 39-16-101(a) by creating a new paragraph (xiii), 39-16-104  
12 by creating a new subsection (f) and 39-16-105(a)(vi) by  
13 creating a new subparagraph (E) are amended to read:

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15       **39-15-101. Definitions.**

16

1 (a) As used in this article:

2

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

5

6 **39-15-104. Taxation rate.**

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8 (g) The taxation rate upon food as defined by W.S.  
9 39-15-101(a)(xix) shall be two percent (2%).

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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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16 (vi) For the purpose of exempting sales of  
17 services and tangible personal property which are essential  
18 human goods and services, the following are exempt:

19

20 (E) Sales of food for domestic home  
21 consumption which shall be taxed as provided by W.S.  
22 39-15-104(g). No local taxes authorized under W.S.  
23 39-15-201 through 39-15-211 shall be imposed upon the sales  
24 of food.

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

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4

(a) As used in this article:

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

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**39-16-104. Taxation rate.**

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(f) The taxation rate upon food as defined by W.S. 39-16-101(a)(xiii) shall be two percent (2%).

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

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

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(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:

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1                   (E) Purchases of food for domestic home  
2 consumption which shall be taxed as provided by W.S.  
3 39-16-104(f). No Local taxes authorized under W.S.  
4 39-15-201 through 39-15-211 shall be imposed upon the  
5 purchases of food.

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

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(END)