

HOUSE BILL NO. HB0210

Sales tax on food.

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

A BILL

for

1 AN ACT relating to taxation and revenue; removing the sales  
2 and use tax on food for domestic home consumption as  
3 specified; phasing in the removal 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. 39-15-101(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.**

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1 (a) As used in this article:

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

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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 as follows:

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11 (i) Effective July 1, 2004 through June 30,  
12 2005, the rate shall be three percent (3%);

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14 (ii) Effective July 1, 2005 through June 30,  
15 2006, the rate shall be two percent (2%);

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17 (iii) Effective July 1, 2006 through June 30,  
18 2007, the rate shall be one percent (1%);

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20 (iv) Effective July 1, 2007 and thereafter, no  
21 tax shall be imposed.

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23 **39-15-105. Exemptions.**

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

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

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8 (E) Sales of food for domestic home  
9 consumption which shall be taxed as provided by W.S.  
10 39-15-104(g). No local taxes authorized under W.S.  
11 39-15-201 through 39-15-211 shall be imposed upon the sales  
12 of food.

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14 **39-16-101. Definitions.**

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16 (a) As used in this article:

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

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21 **39-16-104. Taxation rate.**

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23 (f) The taxation rate upon food as defined by W.S.  
24 39-16-101(a)(xiii) shall be as follows:

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(i) Effective July 1, 2004 through June 30, 2005, the rate shall be three percent (3%);

(ii) Effective July 1, 2005 through June 30, 2006, the rate shall be two percent (2%);

(iii) Effective July 1, 2006 through June 30, 2007, the rate shall be one percent (1%);

(iv) Effective July 1, 2007 and thereafter, no tax shall be imposed.

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

(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:

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 39-16-101 through 39-16-111 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)