

HOUSE BILL NO. HB0146

Nonprofit organization-contracting.

Sponsored by: Representative(s) Zwonitzer, Gay, Gilmore and Harvey and Senator(s) Sessions

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales  
2 and use tax exemption for sales of services and materials  
3 for the improvement of real property for a religious,  
4 charitable or nonprofit organization as specified; and  
5 providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-15-105(a)(iv) by creating a new  
10 subparagraph (J) and 39-16-105(a)(iv) by creating a new  
11 subparagraph (G) are amended to read:

12

13 **39-15-105. Exemptions.**

14

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

1

2 (iv) For the purpose of exempting sales of  
3 services and tangible personal property sold to government,  
4 charitable and nonprofit organizations, irrigation  
5 districts and weed and pest control districts, the  
6 following are exempt:

7

8 (J) Sales of labor or service charges,  
9 including transportation and travel, and necessary  
10 materials, for the construction, repair, alteration or  
11 improvement of real property owned or leased by a religious  
12 or charitable organization including a nonprofit  
13 organization. The exemption in this subparagraph shall  
14 apply to sales of materials to contractors or  
15 subcontractors under W.S. 39-15-301 through 39-15-311 to be  
16 used for the purposes specified in this subparagraph.

17

18 **39-16-105. Exemptions.**

19

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

22

23 (iv) For the purpose of exempting sales of  
24 services and tangible personal property sold to government,

1 charitable and nonprofit organizations, irrigation  
2 districts and weed and pest control districts, the  
3 following are exempt:

4  
5 (G) Purchases of labor or service charges,  
6 including transportation and travel, and necessary  
7 materials, for the construction, repair, alteration or  
8 improvement of real property owned or leased by a religious  
9 or charitable organization including a nonprofit  
10 organization. The exemption in this subparagraph shall  
11 apply to sales of materials to contractors or  
12 subcontractors under W.S. 39-15-301 through 39-15-311 to be  
13 used for the purposes specified in this subparagraph.

14

15 **Section 2.** This act is effective July 1, 2005.

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(END)