

HOUSE BILL NO. HB0073

Sales tax holiday.

Sponsored by: Representative(s) Zwonitzer, Dn.

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales tax holiday; providing exemptions regarding sales and
3 use tax; providing for the duration of the sales tax
4 holiday; indicating which items are exempt from sales and
5 use tax during the sales tax holiday and which items are
6 not exempt from the sales and use tax during the sales tax
7 holiday; and providing for an effective date.

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

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11 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
12 subparagraph (S) and 39-16-105(a)(viii) by creating a new
13 subparagraph (H) are amended to read:

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15 **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 (viii) For the purpose of exempting sales of
5 services and tangible personal property as an economic
6 incentive, the following are exempt:

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8 (S) The sales of clothing, computers and
9 computer related equipment, school supplies and sports
10 supplies, as provided by department rule and regulation,
11 during a sales tax holiday subject to the following terms
12 and conditions:

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14 (I) The exempt sale shall occur during
15 the first weekend in August beginning on Friday at 12:01
16 a.m. and ending at 11:59 p.m. the following Sunday;

17

18 (II) The exemption shall apply to the
19 following items:

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21 (1) Clothing, including but not
22 limited to footwear, hats, scarves and hosiery with a sales
23 price of one hundred dollars (\$100.00) or less per item;

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1 (2) Computers and computer
 2 related hardware, including but not limited to printers,
 3 monitors and carrying cases with a sales price of one
 4 thousand five hundred dollars (\$1,500.00) or less per item;

5
 6 (3) School supplies, including
 7 but not limited to pens, pencils, paper, binders,
 8 notebooks, books, bookbags, lunchboxes and calculators with
 9 a sales price of fifty dollars (\$50.00) or less per item;

10
 11 (4) Sports supplies with a sales
 12 price of fifty dollars (\$50.00) or less per item;

13
 14 (III) The exemption shall not apply to
 15 the following items:

16
 17 (1) Sales of clothing accessories
 18 and equipment including jewelry, cosmetics, eyewear,
 19 wallets, watches and handbags;

20
 21 (2) Sales of protective
 22 equipment;

23
 24 (3) Sales of furniture;

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(4) Sales of an item for use in a

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trade or business;

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(5) Rentals;

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(6) Sales of computer software;

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(7) Layaway sales unless the

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final payment on a layaway order is made by, and the

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property is received by the purchaser during the exemption

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period.

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39-16-105. Exemptions.

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(a) The following purchases or leases are exempt from

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the excise tax imposed by this article:

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(viii) For the purpose of exempting sales of

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services and tangible personal property as an economic

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incentive, the following are exempt:

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23

(H) The purchase of clothing, computers and

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computer related equipment, school supplies and sports

1 supplies, as provided by department rule and regulation,
2 during a sales tax holiday subject to the following terms
3 and conditions:

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5 (I) The exempt purchases must occur
6 during the first weekend in August beginning on Friday at
7 12:01 a.m. and ending at 11:59 p.m. the following Sunday;

8
9 (II) The exemption shall apply to the
10 following items:

11
12 (1) Clothing, including but not
13 limited to footwear, hats, scarves and hosiery with a sales
14 price of one hundred dollars (\$100.00) or less per item;

15
16 (2) Computers and computer
17 related hardware, including but not limited to printers,
18 monitors and carrying cases with a sales price of one
19 thousand five hundred dollars (\$1,500.00) or less per item;

20
21 (3) School supplies, including
22 but not limited to pens, pencils, paper, binders,
23 notebooks, books, bookbags, lunchboxes and calculators with
24 a sales price of fifty dollars (\$50.00) or less per item;

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(4) Sports supplies with a sales price of fifty dollars (\$50.00) or less per item;

(III) The exemption shall not apply to the following items:

(1) Purchases of clothing accessories and equipment including jewelry, cosmetics, eyewear, wallets, watches and handbags;

(2) Purchases of protective equipment;

(3) Purchases of furniture;

(4) Purchases of an item for use in a trade or business;

(5) Rentals;

(6) Purchases of computer software;

1 (7) Layaway purchases unless the
2 final payment on a layaway order is made by, and the
3 property is received by the purchaser during the exemption
4 period.

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6 **Section 2.** This act is effective July 1, 2007.

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(END)