

ENROLLED ACT NO. 88, HOUSE OF REPRESENTATIVES

FIFTY-NINTH LEGISLATURE OF THE STATE OF WYOMING
2007 GENERAL SESSION

AN ACT relating to taxation and revenue; removing the sales and use tax on food; repealing the optional reduction in sales and use tax rate based upon the general fund balance to stabilize revenue; and providing for an effective date.

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

Section 1. W.S. 39-15-101(a) by creating a new paragraph (xxxix), 39-15-105(a)(vi) by creating a new subparagraph (E), 39-15-111(b)(i), 39-16-101(a) by creating a new paragraph (xvii), 39-16-105(a)(vi) by creating a new subparagraph (E) and 39-16-111(b)(i) are amended to read:

39-15-101. Definitions.

(a) As used in this article:

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

39-15-105. Exemptions.

(a) The following sales 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 which are essential human goods and services, the following are exempt:

(E) Sales of food for domestic home consumption.

39-15-111. Distribution.

ORIGINAL HOUSE
BILL NO. 0093

ENROLLED ACT NO. 88, HOUSE OF REPRESENTATIVES

FIFTY-NINTH LEGISLATURE OF THE STATE OF WYOMING
2007 GENERAL SESSION

(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Revenue collected by the department under W.S. 39-15-104 shall be transferred to the state treasurer who shall:

(i) ~~Until June 30, 2004, subject to subsection (g) of this section, Credit seventy and one half percent (70.5%) and thereafter~~ sixty-nine percent (69%) to the state general fund except as provided by subsections (c) and (d) of this section;

39-16-101. Definitions.

(a) As used in this article:

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

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:

(E) Purchases of food for domestic home consumption.

39-16-111. Distribution.

(b) Revenues earned under this article during each fiscal year shall be recognized as revenue during that

ORIGINAL HOUSE
BILL NO. 0093

ENROLLED ACT NO. 88, HOUSE OF REPRESENTATIVES

FIFTY-NINTH LEGISLATURE OF THE STATE OF WYOMING
2007 GENERAL SESSION

fiscal year for accounting purposes. Revenue collected by the department from the taxes imposed by this article shall be transferred to the state treasurer who shall:

(i) ~~Until June 30, 2004, subject to subsection (g) of this section, Credit seventy and one half percent (70.5%) and thereafter~~ sixty-nine percent (69%) to the general fund except as provided by subsections (d) and (e) of this section;

Section 2. W.S. 39-15-104(d), 39-15-111(g), 39-16-104(d) and 39-16-111(g) are repealed.

Section 3. This act is effective July 1, 2007.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk