

HOUSE BILL NO. HB0322

Recreation facilities-sales and use tax exemption.

Sponsored by: Representative(s) Simpson and Senator(s)
Larson

A BILL

for

1 AN ACT relating to sales and use tax; providing an
2 exemption from sales and use taxes for the purchase of
3 certain equipment used in the construction, upgrade or
4 retrofit of major recreational facilities as specified;
5 providing a sunset; requiring a report; and providing for
6 an effective date.

7

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

9

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

13

14 **39-15-105. Exemptions.**

15

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

3

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

7

8 (S) The sale of more than two hundred
9 thousand dollars (\$200,000.00) in a calendar year of
10 equipment and materials used to construct, upgrade or
11 retrofit major recreational facilities. The exemption
12 under this subparagraph shall not apply to tools and other
13 equipment used in the construction of a major recreational
14 facility, contracted services required in the construction
15 project or routine maintenance expenditures associated with
16 the facility. The exemption under this subparagraph shall
17 apply only to that equipment and materials or portion of
18 equipment and materials which exceeds the two hundred
19 thousand dollar (\$200,000.00) threshold. For purposes of
20 this subparagraph "major recreational facilities" means
21 property open to the general public and used primarily for
22 swimming, boating, camping, hiking, seasonal sports and
23 viewing or enjoying of historical, archaeological, scenic
24 or scientific sites, but does not include the portion of a

1 facility used solely for lodging or restaurant activities.

2 This subparagraph is repealed effective July 1, 2011.

3

4 **39-16-105. Exemptions.**

5

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

8

9 (viii) For the purpose of exempting sales of
10 services and tangible personal property as an economic
11 incentive, the following are exempt:

12

13 (H) The sale of more than two hundred
14 thousand dollars (\$200,000.00) in a calendar year of
15 equipment and materials used to construct, upgrade or
16 retrofit major recreational facilities. The exemption
17 under this subparagraph shall not apply to tools and other
18 equipment used in the construction of a major recreational
19 facility, contracted services required in the construction
20 project or routine maintenance expenditures associated with
21 the facility. The exemption under this subparagraph shall
22 apply only to that equipment and materials or portion of
23 equipment and materials which exceeds the two hundred
24 thousand dollar (\$200,000.00) threshold. For purposes of

1 this subparagraph "major recreational facilities" means
2 property open to the general public and used primarily for
3 swimming, boating, camping, hiking, seasonal sports and
4 viewing or enjoying of historical, archaeological, scenic
5 or scientific sites, but does not include the portion of a
6 facility used solely for lodging or restaurant activities.
7 This subparagraph is repealed effective July 1, 2011.

8

9 **Section 2.** The department of revenue shall report on
10 or before September 1, 2009 to the governor and the joint
11 revenue interim committee on the total fiscal impact of the
12 exemptions granted by W.S. 39-15-105(a)(viii)(S) and
13 39-16-105(a)(viii)(H). The report shall include any
14 recommendations for statutory changes.

15

16 **Section 3.** This act is effective immediately upon
17 completion of all acts necessary for a bill to become law
18 as provided by Article 4, Section 8 of the Wyoming
19 Constitution.

20

21

(END)