

Bill No.: HB0067 **Effective:** 7/1/2016

LSO No.: 16LSO-0333

Enrolled Act No.: HEA No. 0015

Chapter No.: 92

Prime Sponsor: Edwards

Catch Title: Senior center meal sales tax exemption.

Subject: Limitation on the sales tax exemption for senior center meals

Summary/Major Elements:

- Currently, Wyoming law imposes no sales tax on sales of meals to “persons” if the sale occurs in the regular conduct of senior citizen center functions and activities.
- This bill clarifies who is eligible for the sales tax exemption. Only senior citizens, their guests and meals delivered to the homebound qualify for the exemption.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.