

## HOUSE BILL NO. HB0168

Sales and use tax application.

Sponsored by: Representative(s) Connolly and Senator(s)  
Case and Rothfuss

A BILL

for

1 AN ACT relating to sales and use taxes; providing that the  
2 sales tax shall apply to sales of specified services;  
3 repealing sales and use tax exemptions as specified; and  
4 providing for an effective date.

5

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

7

8       **Section 1.** W.S. 39-15-101(a) by creating new  
9 paragraphs (xlviii) and (xlix) and 39-15-103(a)(i) by  
10 creating a new subparagraph (Q) are amended to read:

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12       **39-15-101. Definitions.**

13

14       (a) As used in this article:

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1           (xlviii) "Indigent" means a person whose  
2 financial resources and income are insufficient to enable  
3 him to pay the reasonable fees and expenses of an attorney  
4 licensed to practice in this state as determined by the  
5 department each year as a percentage of the federal poverty  
6 level;

7  
8           (xlix) "Service" means the activities specified  
9 under this paragraph provided to other persons for a fee,  
10 retainer, commission or other consideration and which  
11 activities involve predominately the performance of an act  
12 other than the selling of tangible property. "Service" does  
13 not include the acts performed by an employee for his  
14 employer. "Service" includes the following activities:

15  
16           (A) Agricultural services including  
17 landscape consulting and planning, lawn and garden  
18 services, veterinary services and other agricultural  
19 services that are not otherwise classified;

20  
21           (B) Personal services including beauty  
22 shops, barber shops, tax return preparation services and  
23 other personal services that are not otherwise classified,

1 provided that personal services shall not include health  
2 care services or funeral or crematory services;

3  
4 (C) Business services including commercial  
5 art and graphic design, court reporting services,  
6 disinfecting and pest control services, building  
7 maintenance services, computer programming services, data  
8 processing services and other business services that are  
9 not otherwise classified, provided that business services  
10 shall not include pro bono legal services, legal services  
11 provided to an indigent person or banking services;

12  
13 (D) Amusement and recreation services  
14 including dance studios, dance schools, dance halls,  
15 bowling centers, physical fitness centers, public golf  
16 courses, membership sports clubs and other amusement and  
17 recreation services that are not otherwise classified; and

18  
19 (E) Engineering and management services  
20 including engineering services, architectural services,  
21 surveying services, accounting, auditing, bookkeeping,  
22 commercial research, testing laboratories, management  
23 services, management consulting services, facilities

1 support services and services of real estate agents and  
2 managers.

3

4 **39-15-103. Imposition.**

5

6 (a) Taxable event. The following shall apply:

7

8 (i) Except as provided by W.S. 39-15-105, there  
9 is levied an excise tax upon:

10

11 (Q) The sales price paid for engaging in or  
12 rendering any service as defined in W.S.  
13 39-15-101(a)(xlix).

14

15 **Section 2.** W.S. 39-15-101(a)(xix), (xx) and (xlv),  
16 39-15-105(a)(viii)(O) and (S), 39-16-101(a)(xiii) and (xiv)  
17 and 39-16-105(a)(viii)(D) and (H) are repealed.

18

19 **Section 3.** This act is effective July 1, 2021.

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21

(END)