

SENATE FILE NO. SF0103

Sales tax exemption-state legislators.

Sponsored by: Senator(s) Steinmetz, Biteman, Brennan,  
Driskill, Hicks, Hutchings, Kolb and Salazar  
and Representative(s) Bear, Davis,  
Haroldson, Heiner, Sommers, Strock, Ward and  
Winter

A BILL

for

1 AN ACT relating to sales tax; providing a lodging tax  
2 exemption for members of the state legislature while acting  
3 in their official capacity; and providing for an effective  
4 date.

5

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

7

8 **Section 1.** W.S. 39-15-105(a)(iv) by creating a new  
9 subparagraph (K) is amended to read:

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11 **39-15-105. Exemptions.**

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

1

2 (iv) For the purpose of exempting sales of  
3 services and tangible personal property sold to government,  
4 charitable and nonprofit organizations, irrigation  
5 districts and weed and pest control districts, the  
6 following are exempt:

7

8 (K) Sales of lodging services to a current  
9 member of the Wyoming legislature who is purchasing lodging  
10 services in the member's official capacity.

11

12 **Section 2.** This act is effective July 1, 2023.

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14

(END)