

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Sales tax extension.

Sponsored by: Representative(s) HDraft

A BILL

for

1 AN ACT relating to sales tax; making the sales tax
2 applicable to sales of services as specified; providing
3 exemptions; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-101(a) by creating a new
8 paragraph (xlvii), 39-15-103(a) (i) (J),
9 39-15-104(f) (i) (intro) and 39-15-105(a) by creating a new
10 paragraph (x) are amended to read:

11

12 **39-15-101. Definitions.**

13

1 (a) As used in this article:

2

3 (xlvii) "Service" means all activities engaged
4 in for other persons for a fee, retainer, commission or
5 other sales price and which activities involve
6 predominately the performance of a service other than the
7 selling of tangible property. "Service" does not include
8 the services rendered by an employee for his employer.

9

10 **39-15-103. Imposition.**

11

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

13

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

16

17 (J) The sales price paid for ~~services~~
18 ~~performed for the repair, alteration or improvement of~~
19 ~~tangible personal property~~ engaging in or continuing in the
20 practice of any business in which a service is rendered.
21 Any service as defined in W.S. 39-15-101(a)(xlvii) shall be
22 taxable unless the service is specifically exempt under
23 W.S. 39-15-105;

1

2 **39-15-104. Taxation rate.**

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4 (f) The tax rate imposed upon a transaction subject
5 to this chapter shall be sourced as follows:

6

7 (i) The retail sale, excluding lease or rental,
8 of a product or service shall be sourced as follows:

9

10 **39-15-105. Exemptions.**

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

14

15 (x) For the purpose of exempting specific
16 services, the following are exempt:

17

18 (A) Health and social assistance services
19 provided under NAICS code 62;

20

21 (B) Educational services provided under
22 NAICS code 611;

23

1 (C) Sales of advertising, including
2 advertising design and advertising consulting services;

3

4 (D) Radio and television broadcasting
5 provided under NAICS code 5151, exclusive of cable
6 subscription services;

7

8 (E) Banks, banking, finance and securities
9 services regulated under titles 13 or 17 of the Wyoming
10 statutes;

11

12 (F) Services purchased that will be
13 incorporated into the final product or service sold to the
14 consumer.

15

16 **Section 2.** This act is effective July 1, 2017.

17

18 (END)