

WORKING DRAFT

HOUSE BILL NO. _____

Sales tax exemption-transportation.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales tax exemption for transportation as specified; and
3 providing for an effective date.

4
5 *Be It Enacted by the Legislature of the State of Wyoming:*

6
7 **Section 1.** W.S. 39-15-105(a)(viii)(A)(intro) is
8 amended to read:

9
10 **39-15-105. Exemptions.**

11
12 (a) The following sales or leases are exempt from the
13 excise tax imposed by this article:

14

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:

4
5 (A) Intrastate transportation ~~by public~~
6 ~~utility or others~~ of:

7
8 (I) Employees to or from work when
9 paid or contracted for by the employee or employer;

10
11 (II) Freight and property including
12 oil and gas by pipeline.

13
14 **Section 2.** This act is effective July 1, 2003.

15
16 (END)