

HOUSE BILL NO. HB0185

Regional transportation authority.

Sponsored by: Representative(s) Boswell and Johnson, W.
and Senator(s) Boggs and Goodenough

A BILL

for

1 AN ACT relating to taxation and revenue; providing
2 exemptions to a regional transportation authority for motor
3 vehicle registration, property taxes and sales and use
4 taxes as specified; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 31-3-101(g)(i), 39-11-105(a)(xxxiii),
9 39-15-105(a)(iv) by creating a new subparagraph (J) and
10 39-16-105(a)(iv) by creating a new subparagraph (G) are
11 amended to read:

12

13 **31-3-101. Registration fees; exemptions.**

14

1 (g) Owners of the following vehicles are exempt from
2 the payment of fees provided by subsections (a) and (b) of
3 this section:

4
5 (i) Vehicles owned by the United States, state
6 of Wyoming, county, city, town or political subdivision of
7 Wyoming or a joint powers board created under W.S. 16-1-101
8 through 16-1-109, or vehicles owned by an irrigation
9 district created under W.S. 41-7-201 through 41-7-210 or
10 vehicles owned by a weed and pest control district created
11 under W.S. 11-5-101 et seq. or vehicles owned by a regional
12 transportation authority created under W.S. 18-14-101 et
13 seq. provided the vehicles are essential to the operation
14 and maintenance of the district or authority and are used
15 for no business or commercial activity unrelated to the
16 operation and maintenance of the district or authority, or
17 vehicles owned by a senior citizen center that is providing
18 services to senior citizens under W.S. 18-2-105;

19
20 **39-11-105. Exemptions.**

21
22 (a) The following property is exempt from property
23 taxation:

1 (xxxiii) Real and personal property owned by an
2 irrigation district created under W.S. 41-7-201 through
3 41-7-210 or a weed and pest control district created under
4 W.S. 11-5-101 et seq. or a regional transportation
5 authority created under W.S. 18-14-101 et seq. which is
6 essential to the operation and maintenance of the district
7 or authority and which is used for no business or
8 commercial activity unrelated to the operation and
9 maintenance of the district or authority;

10

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

12

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

15

16 (iv) For the purpose of exempting sales of
17 services and tangible personal property sold to government,
18 charitable and nonprofit organizations, irrigation
19 districts and weed and pest control districts, the
20 following are exempt:

21

22 (J) Sales to a regional transportation
23 authority created under W.S. 18-14-101 et seq.

24

1 **39-16-105. Exemptions.**

2

3 (a) The following purchases or leases are exempt from
4 the excise tax imposed by this article:

5

6 (iv) For the purpose of exempting sales of
7 services and tangible personal property sold to government,
8 charitable and nonprofit organizations, irrigation
9 districts and weed and pest control districts, the
10 following are exempt:

11

12 (G) Sales to a regional transportation
13 authority created under W.S. 18-14-101 et seq.

14

15 **Section 2.** This act is effective immediately upon
16 completion of all acts necessary for a bill to become law
17 as provided by Article 4, Section 8 of the Wyoming
18 Constitution.

19

20 (END)