

WORKING DRAFT

HOUSE BILL NO. _____

Sales tax exemption-livestock semen.

Sponsored by: Joint Agriculture, Public Lands and Water
Resources Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for an
2 exemption for livestock semen; and providing for an
3 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)(iii)(B) and
8 39-16-105(a)(iii)(B) are 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 (iii) For the purpose of exempting sales of
2 services and tangible personal property consumed in
3 production, the following are exempt:

4

5 (B) Sales of livestock, semen purchased for
6 the purpose of breeding livestock, feeds for use in feeding
7 livestock or poultry for marketing purposes and seeds,
8 roots, bulbs, small plants and fertilizer planted or
9 applied to land, the products of which are to be sold. This
10 exemption applies to, but is not limited to, sales of
11 seeds, roots, bulbs, small plants and fertilizer planted or
12 applied to land subject to a state or federal crop set
13 aside program;

14

15 **39-16-105. Exemptions.**

16

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

19

20 (iii) For the purpose of exempting sales of
21 services and tangible personal property consumed in
22 production, the following are exempt:

23

1 (B) Purchases of livestock, semen purchased
2 for the purpose of breeding livestock, feeds for use in
3 feeding livestock or poultry for marketing purposes and
4 seeds, roots, bulbs, small plants and fertilizer planted or
5 applied to land, the products of which are to be sold. This
6 exemption applies to, but is not limited to, sales of
7 seeds, roots, bulbs, small plants and fertilizer planted or
8 applied to land subject to a state or federal crop set
9 aside program;

10

11 **Section 2.** This act is effective immediately upon
12 completion of all acts necessary for a bill to become law
13 as provided by Article 4, Section 8 of the Wyoming
14 Constitution.

15

16

(END)