

HOUSE BILL NO. HB0073

Sales tax-employee food service.

Sponsored by: Representative(s) Cohee, Bucholz and Thompson and Senator(s) Anderson, J. and Job

A BILL

for

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

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

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7 **Section 1.** W.S. 39-15-105(a)(iii) by creating a new
8 subparagraph (J) is amended to read:

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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:

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1 (iii) For the purpose of exempting sales of
2 services and tangible personal property consumed in
3 production, the following are exempt:

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5 (J) The cost of food or meals furnished by
6 an employer without charge to an employee for consumption
7 by the employee is not taxable either to the employer or
8 the employee.

9

10 **Section 2.** This act is effective July 1, 2004.

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12

(END)