

HOUSE BILL NO. HB0017

Sales tax exemption-livestock semen and embryo transplants.

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

A BILL

for

1 AN ACT relating to taxation and revenue; providing for  
2 sales and use tax exemptions for livestock semen and embryo  
3 transplants; 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. 39-15-105(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 and embryo  
6 transplants purchased for the purpose of breeding  
7 livestock, feeds for use in feeding livestock or poultry  
8 for marketing purposes and seeds, roots, bulbs, small  
9 plants and fertilizer planted or applied to land, the  
10 products of which are to be sold. This exemption applies  
11 to, but is not limited to, sales of seeds, roots, bulbs,  
12 small plants and fertilizer planted or applied to land  
13 subject to a state or federal crop set 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 and  
2 embryo transplants purchased for the purpose of breeding  
3 livestock, feeds for use in feeding livestock or poultry  
4 for marketing purposes and seeds, roots, bulbs, small  
5 plants and fertilizer planted or applied to land, the  
6 products of which are to be sold. This exemption applies  
7 to, but is not limited to, sales of seeds, roots, bulbs,  
8 small plants and fertilizer planted or applied to land  
9 subject to a state or federal crop set 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)