

HOUSE BILL NO. HB0018

Sales tax exemption-herbicides and pesticides.

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 herbicides and pesticides;
3 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, feeds for use in
6 feeding livestock or poultry for marketing purposes and
7 seeds, roots, bulbs, small plants and fertilizer, herbicide
8 and pesticide planted or applied to land, the products of
9 which are to be sold. This exemption applies to, but is
10 not limited to, sales of seeds, roots, bulbs, small plants
11 and fertilizer, herbicide and pesticide planted or applied
12 to land subject to a state or federal crop set aside
13 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, feeds for use
2 in feeding livestock or poultry for marketing purposes and
3 seeds, roots, bulbs, small plants and fertilizer, herbicide
4 and pesticide planted or applied to land, the products of
5 which are to be sold. This exemption applies to, but is
6 not limited to, sales of seeds, roots, bulbs, small plants
7 and fertilizer, herbicide and pesticide planted or applied
8 to land subject to a state or federal crop set aside
9 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)