

SENATE FILE NO. SF0005

NAICS manual.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 use of the 2002 Northern American Industry Classification
3 System (NAICS) manual for sales and use tax as specified;
4 and providing for an effective date.

5

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

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8 **Section 1.** W.S. 39-15-101(a)(xxii) and
9 39-16-101(a)(xvi) are amended to read:

10

11 **39-15-101. Definitions.**

12

13 (a) As used in this article:

14

15 (xxii) "NAICS" means the Northern American
16 Industry Classification System manual of ~~2003~~2002 that

1 organizes establishments into industries on the basis of
2 the activity in which they are primarily engaged.

3

4 **39-16-101. Definitions.**

5

6 (a) As used in this article:

7

8 (xvi) "NAICS" means the Northern American
9 Industry Classification System manual of ~~2003~~2002 that
10 organizes establishments into industries on the basis of
11 the activity in which they are primarily engaged.

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

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18

(END)