

ENROLLED ACT NO. 115, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING
2009 GENERAL SESSION

AN ACT relating to vehicle sales and use tax; exempting sales of vehicles to residents of other states from the sales tax; and providing for an effective date.

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

Section 1. W.S. 39-15-105(a)(ix)(A) and by creating a new subparagraph (B) and 39-16-105(a)(x)(A) and by creating a new subparagraph (B) are amended to read:

39-15-105. Exemptions.

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

(ix) For the purpose of avoiding application of the sales tax more than once on the same article of tangible property for the same taxpayer:

(A) The trade-in value of tangible personal property shall be excluded from the sales price of new tangible personal property when trade-in and purchase occur in one (1) transaction; ~~and~~ and

(B) The sales price paid for a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined in W.S. 31-1-101 if the vehicle is purchased by a nonresident of Wyoming and the vehicle is to be removed from the state of Wyoming within thirty (30) days of purchase. The purchaser shall declare under penalty of perjury on a form prescribed by the department that he is not a resident of Wyoming.

39-16-105. Exemptions.

ORIGINAL HOUSE
BILL NO. 0230

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

(x) For the purpose of avoiding application of the use tax more than once on the same article of tangible property for the same taxpayer:

(A) The trade-in value of tangible personal property shall be excluded from the sales price of new tangible personal property when trade-in and purchase occur in one (1) transaction; ~~and~~ and

(B) The purchase price paid for a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined in W.S. 31-1-101 if the vehicle is purchased by a nonresident of Wyoming and the vehicle is to be removed from the state of Wyoming within thirty (30) days of purchase. The purchaser shall declare under penalty of perjury on a form prescribed by the department that he is not a resident of Wyoming.

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Section 2. This act is effective July 1, 2009.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk