

HOUSE BILL NO. HB0315

Property & sales/use tax exemptions-repeal.

Sponsored by: Representative(s) Harshman, Goggles, Madden,
Miller, Petersen and Wallis and Senator(s)
Perkins

A BILL

for

1 AN ACT relating to taxation and revenue; repealing certain
2 property and sales and use tax exemptions as specified;
3 requiring reports; 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.** Subject to section 2 of this act, W.S.
8 39-11-105(a)(ix) through (xii), (xv) through (xxiv),
9 (xxvi), (xxvii), (xxix), (xxxi) through (xxxiii), (xxxv),
10 (xxxvii) and (b), 39-15-105(a)(iii), (iv)(G) and (H), (vi)
11 through (ix) and (b) and 39-16-105(a)(iii)(E), (F), (vi)
12 through (viii), (x) and (b) are repealed effective January
13 1, 2017.

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15 **Section 2.**

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1 (a) The joint revenue interim committee shall submit
2 a report to the governor and legislature by December 1,
3 2013, and again by December 1 of 2016, reviewing the tax
4 exemptions which are to expire under the provisions of this
5 act. The department of revenue shall provide information as
6 requested by the committee to complete its reports under
7 this section. The reports shall:

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9 (i) Indicate the amount of revenue to be
10 generated by the expiration of each exemption;

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12 (ii) Recommend a general reduction in taxation
13 to offset the anticipated increase in revenue resulting
14 from the repeal of identified exemptions; and

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16 (iii) Recommend whether any of the exemptions
17 scheduled for repeal should be reinstated.

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19 **Section 3.** This act is effective July 1, 2009.

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(END)