

HOUSE BILL NO. HB0089

Sales tax holiday.

Sponsored by: Representative(s) Zwonitzer, Dn. and Senator(s) Burns

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales tax holiday; providing exemptions regarding sales and
3 use tax; providing for the duration of the sales tax
4 holiday; indicating which items are and are not exempt from
5 sales and use tax during the sales tax holiday; and
6 providing for an effective date.

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

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10 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
11 subparagraph (S) and 39-16-105(a)(viii) by creating a new
12 subparagraph (H) are amended to read:

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14 **39-15-105. Exemptions.**

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

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4 (viii) For the purpose of exempting sales of
5 services and tangible personal property as an economic
6 incentive, the following are exempt:

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8 (S) The sales of clothing, computers and
9 computer related equipment, school supplies and sports
10 supplies, as provided by department rule and regulation,
11 during a sales tax holiday subject to the following terms
12 and conditions:

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14 (I) The exempt sale shall occur during
15 the first weekend in August beginning on Friday at 12:01
16 a.m. and ending at 11:59 p.m. on the following Sunday;

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18 (II) The exemption shall apply to the
19 following items:

20

21 (1) Clothing, including, but not
22 limited to, footwear, hats, scarves and hosiery with a
23 sales price of one hundred dollars (\$100.00) or less per
24 item;

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(2) Computers and computer related hardware, including, but not limited to, printers, monitors and carrying cases with a sales price of one thousand five hundred dollars (\$1,500.00) or less per item;

(3) School supplies, including, but not limited to, pens, pencils, paper, binders, notebooks, books, book bags, lunchboxes and calculators with a sales price of fifty dollars (\$50.00) or less per item;

(4) Sports supplies with a sales price of fifty dollars (\$50.00) or less per item.

(III) The exemption shall not apply to the following items:

(1) Sales of clothing accessories and equipment including jewelry, cosmetics, eyewear, wallets, watches and handbags;

(2) Sales of protective equipment;

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(3) Sales of furniture;

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(4) Sales of an item for use in a

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trade or business;

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(5) Rentals;

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(6) Sales of computer software;

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(7) Layaway sales unless:

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a. The final payment on a

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layaway order is made by, and the property is received by

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the purchaser during the exemption period; or

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b. The purchaser selects the

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property and the retailer accepts the order for payment,

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even if delivery is made after the exemption period.

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39-16-105. Exemptions.

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(a) The following purchases or leases are exempt from

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the excise tax imposed by this article:

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2 (viii) For the purpose of exempting sales of
3 services and tangible personal property as an economic
4 incentive, the following are exempt:

5

6 (H) The purchase of clothing, computers and
7 computer related equipment, school supplies and sports
8 supplies, as provided by department rule and regulation,
9 during a sales tax holiday subject to the following terms
10 and conditions:

11

12 (I) The exempt purchase must occur
13 during the first weekend in August beginning on Friday at
14 12:01 a.m. and ending at 11:59 p.m. on the following
15 Sunday;

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17 (II) The exemption shall apply to the
18 following items:

19

20 (1) Clothing, including, but not
21 limited to, footwear, hats, scarves and hosiery with a
22 sales price of one hundred dollars (\$100.00) or less per
23 item;

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1 (2) Computers and computer
2 related hardware, including, but not limited to, printers,
3 monitors and carrying cases with a sales price of one
4 thousand five hundred dollars (\$1,500.00) or less per item;

5
6 (3) School supplies, including,
7 but not limited to, pens, pencils, paper, binders,
8 notebooks, books, book bags, lunchboxes and calculators
9 with a sales price of fifty dollars (\$50.00) or less per
10 item;

11
12 (4) Sports supplies with a sales
13 price of fifty dollars (\$50.00) or less per item.

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15 (III) The exemption shall not apply to
16 the following items:

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18 (1) Purchases of clothing
19 accessories and equipment including jewelry, cosmetics,
20 eyewear, wallets, watches and handbags;

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22 (2) Purchases of protective
23 equipment;

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1 (3) Purchases of furniture;

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3 (4) Purchases of an item for use

4 in a trade or business;

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6 (5) Rentals;

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8 (6) Purchases of computer

9 software;

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11 (7) Layaway sales unless:

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13 a. The final payment on a

14 layaway order is made by, and the property is received by

15 the purchaser during the exemption period; or

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17 b. The purchaser selects the

18 property and the retailer accepts the order for payment,

19 even if delivery is made after the exemption period.

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

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(END)