

HOUSE BILL NO. HB0230

Vehicle sales and use tax-2.

Sponsored by: Representative(s) Anderson, R.

A BILL

for

1 AN ACT relating to vehicle sales and use tax; requiring the
 2 titling of certain vehicles; exempting sales of vehicles to
 3 residents of other states from the sales tax; and providing
 4 for an effective date.

5

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

7

8 **Section 1.** W.S. 31-2-101(b), 39-15-105(a)(ix)(A) and
 9 by creating a new subparagraph (B) and 39-16-105(a)(x)(A)
 10 and by creating a new subparagraph (B) are amended to read:

11

12 **31-2-101. Required application.**

13

14 (b) Every owner or transferee upon transfer of
 15 ownership of ~~an off road recreational~~ any vehicle, ~~may~~
 16 which has an identifying number as defined in W.S.
 17 31-1-101(a)(ix) including, without limitation, off-road

1 vehicles, recreational vehicles, multipurpose vehicles and,
2 for the purpose of obtaining a title under this section,
3 snowmobiles and watercraft, shall apply for a certificate
4 of title at the office of a county clerk.

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6 **39-15-105. Exemptions.**

7
8 (a) The following sales or leases are exempt from the
9 excise tax imposed by this article:

10
11 (ix) For the purpose of avoiding application of
12 the sales tax more than once on the same article of
13 tangible property for the same taxpayer:

14
15 (A) The trade-in value of tangible personal
16 property shall be excluded from the sales price of new
17 tangible personal property when trade-in and purchase occur
18 in one (1) transaction; ~~and~~ and

19
20 (B) The sales price paid for a motor
21 vehicle, house trailer, trailer coach, trailer or
22 semitrailer as defined in W.S. 31-1-101 if the vehicle is
23 purchased by a nonresident of Wyoming, titled in the state
24 of residence of the purchaser and the vehicle is to be

1 removed from the state of Wyoming within thirty (30) days
2 of purchase. The purchaser shall declare under penalty of
3 perjury on a form prescribed by the department that he is
4 not a resident of Wyoming.

5
6 **39-16-105. Exemptions.**

7
8 (a) The following purchases or leases are exempt from
9 the excise tax imposed by this article:

10
11 (x) For the purpose of avoiding application of
12 the use tax more than once on the same article of tangible
13 property for the same taxpayer:

14
15 (A) The trade-in value of tangible personal
16 property shall be excluded from the sales price of new
17 tangible personal property when trade-in and purchase occur
18 in one (1) transaction; ~~and~~ and

19
20 (B) The purchase price paid for a motor
21 vehicle, house trailer, trailer coach, trailer or
22 semitrailer as defined in W.S. 31-1-101 if the vehicle is
23 purchased by a nonresident of Wyoming, titled in the state
24 of residence of the purchaser and the vehicle is to be

1 removed from the state of Wyoming within thirty (30) days
2 of purchase. The purchaser shall declare under penalty of
3 perjury on a form prescribed by the department that he is
4 not a resident of Wyoming.

5

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

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8

(END)