

ORIGINAL HOUSE  
BILL NO. 0022

ENROLLED ACT NO. 10, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2010 BUDGET SESSION

AN ACT relating to taxation and revenue; providing amendments to the sales and use tax statutes for telecommunications services as specified; repealing the multiple point of use exemption provision; and providing for an effective date.

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

**Section 1.** W.S. 39-15-104(f)(x) and (xi)(C) and 39-16-104(e)(vi) and (vii)(C) are amended to read:

**39-15-104. Taxation rate.**

(f) The tax rate imposed upon a transaction subject to this chapter shall be sourced as follows:

(x) Except for the defined telecommunication services in paragraph (xi) of this subsection, a sale of telecommunication service sold on a basis other than a call-by-call basis and any ancillary service incidental to the sale, shall be sourced to the customer's place of primary use;

(xi) The sales of the following telecommunication services shall be sourced to each level of taxing jurisdiction as follows:

(C) A sale of prepaid calling service and prepaid wireless calling service shall be sourced in accordance with paragraph (i) of this subsection. Provided however, in the case of a sale of ~~mobile telecommunications service that is~~ a prepaid ~~telecommunications~~ wireless calling service, the rule provided in subparagraph (i)(E) of this subsection shall include as an option the location associated with the mobile telephone number;

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**39-16-104. Taxation rate.**

(e) The tax rate imposed upon a transaction subject to this chapter shall be sourced as follows:

(vi) Except for the defined telecommunication services in paragraph (vii) of this subsection, a purchase of telecommunication service sold on a basis other than a call-by-call basis and any ancillary service incidental to the sale, shall be sourced to the customer's place of primary use;

(vii) The purchase of the following telecommunication services shall be sourced to each level of taxing jurisdiction as follows:

(C) A purchase of prepaid calling service and prepaid wireless calling service shall be sourced in accordance with paragraph (i) of this subsection. Provided however, in the case of a purchase of ~~mobile telecommunications service that is~~ a prepaid ~~telecommunications~~ wireless calling service, the rule provided in subparagraph (i)(E) of this subsection shall include as an option the location associated with the mobile telephone number;

**Section 2.** W.S. 39-15-104(f)(v) is repealed.

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**Section 3.** This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(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