

HOUSE BILL NO. HB0054

Hobby firearm dealers.

Sponsored by: Representative(s) Illoway, Cannady, Jaggi,
Lubnau and Quarberg and Senator(s) Case and
Meier

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales
2 and use tax exemption for occasional sales of firearms as
3 specified; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
8 subparagraph (T) and 39-16-105(a)(viii) by creating a new
9 subparagraph (J) are amended to read:

10

11 **39-15-105. Exemptions.**

12

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

15

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

4
5 (T) Occasional sales of firearms,
6 firearms accessories or ammunition as defined by W.S.
7 6-8-403 by a person who is not required to obtain a federal
8 firearms license under 18 U.S.C. sections 921 through 931
9 since he makes occasional sales, exchanges or purchases of
10 firearms, firearms accessories or ammunition for the
11 enhancement of a personal collection or for a hobby, or who
12 sells all or part of his personal collection of firearms,
13 or a person who makes occasional repairs or who
14 occasionally fits special barrels, stocks or trigger
15 mechanisms to firearms as provided by 18 U.S.C. section
16 921(a)(21).

17
18 **39-16-105. Exemptions.**

19
20 (a) The following purchases or leases are exempt from
21 the excise tax imposed by this article:

22

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

4
5 (J) Occasional sales of firearms,
6 firearms accessories or ammunition as defined by W.S.
7 6-8-403 by a person who is not required to obtain a federal
8 firearms license under 18 U.S.C. sections 921 through 931
9 since he makes occasional sales, exchanges or purchases of
10 firearms, firearms accessories or ammunition for the
11 enhancement of a personal collection or for a hobby, or who
12 sells all or part of his personal collection of firearms,
13 or a person who makes occasional repairs or who
14 occasionally fits special barrels, stocks or trigger
15 mechanisms to firearms as provided by 18 U.S.C. section
16 921(a)(21).

17
18 **Section 2.** This act is effective immediately upon
19 completion of all acts necessary for a bill to become law
20 as provided by Article 4, Section 8 of the Wyoming
21 Constitution.

22

23

(END)