

ORIGINAL HOUSE
BILL NO. 0154

ENROLLED ACT NO. 52, HOUSE OF REPRESENTATIVES

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING
2014 BUDGET SESSION

AN ACT relating to sales tax; providing a sales tax exemption for gratuities as specified; and providing for an effective date.

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

Section 1. W.S. 39-15-105(a)(v) by creating a new subparagraph (D) is amended to read:

39-15-105. Exemptions.

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

(v) For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:

(D) Gratuities or tips which are offered to tipped employees as specified in W.S. 27-4-202(b) are exempt from the tax whether offered by the consumer or separately invoiced by the seller.

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Section 2. This act is effective July 1, 2014.

(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