

HOUSE BILL NO. HB0094

Sales tax-exemption.

Sponsored by: Representative(s) Stafford and Luthi and
Senator(s) Hinchey and Larson

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales
2 tax exemption for clothing and footwear purchased during a
3 specific time period as specified; and providing for an
4 effective date.

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

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8 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
9 subparagraph (K) is 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 (K) The sale of an article of clothing or
6 footwear designed to be worn on or about the human body
7 purchased from a vendor in this state if the sales price of
8 the article is less than one hundred dollars (\$100.00) and
9 the sale takes place during a period beginning at 12:01
10 a.m. on the first Friday in August and ending at 12
11 midnight on the following Sunday. This subparagraph shall
12 not apply to:

13
14 (I) Any special clothing or footwear
15 that is primarily designed for athletic activity or
16 protective use and that is not normally worn except when
17 used for the athletic activity or protective use for which
18 it is designed;

19
20 (II) Accessories, including jewelry,
21 handbags, luggage, umbrellas, wallets, watches and similar
22 items carried on or about the human body, without regard to
23 whether worn on the body in a manner characteristic of
24 clothing; and

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(III) The rental of clothing or
footwear.

Section 2. This act is effective July 1, 2002.

(END)