

HOUSE BILL NO. HB0042

Sales and use tax-contractors as vendors.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; imposing a sales
2 and use tax when a contractor is acting as a vendor; and
3 providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-303 by creating a new
8 subsection (c) and 39-16-303 by creating a new subsection
9 (c) are amended to read:

10

11 **39-15-303. Imposition.**

12

13 (c) Contractors as vendors. The following shall
14 apply:

15

16 (i) Contractors may act as retail merchants of
17 building supplies or construction materials that were

1 purchased tax free for resale. Under those circumstances a
2 contractor shall obtain a license to collect sales tax as a
3 vendor as provided by W.S. 39-15-106;

4
5 (ii) When the contractor contracts to bill
6 material and labor separately, he shall charge sales tax on
7 the sales price of all materials. When the contractor
8 bills material and labor together, all supplies and
9 materials shall be taxable to the contractor on the basis
10 of the contractor's cost of the materials and supplies.

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20 contractor shall obtain a license to collect use tax as a
21 vendor as provided by W.S. 39-16-106;

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23 (ii) When the contractor contracts to bill
24 material and labor separately, he shall charge use tax on

1 the sales price of all materials. When the contractor
2 bills material and labor together, all supplies and
3 materials shall be taxable to the contractor on the basis
4 of the contractor's cost of the materials and supplies.

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6 **Section 2.** This act is effective July 1, 2006.

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8

(END)