

HOUSE BILL NO. HB0177

Sales & use tax exemption-motor vehicle weight.

Sponsored by: Representative(s) Meuli, Anderson, R.,
Harshman and Walsh

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 taxation of certain motor vehicles as specified; and
3 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)(ii)(B) and
8 39-16-105(a)(ii)(A) are amended to read:

9

10 **39-15-105. Exemptions.**

11

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

14

1 (ii) For the purpose of exempting sales of
2 services and tangible personal property protected by
3 federal law, the following are exempt:

4
5 (B) Sales of railroad rolling stock
6 including locomotives purchased by interstate railroads,
7 aircraft purchased by interstate air carriers which are
8 holders of valid United States civil aeronautics board
9 permits or authorities, and trucks, truck-tractors,
10 trailers, semitrailers and passenger buses in excess of ~~ten~~
11 ~~thousand (10,000)~~ seven thousand (7,000) pounds gross
12 vehicle weight which are purchased by common or contract
13 interstate carriers or which are operating in interstate
14 commerce under exemption clauses in federal law if they are
15 to be used in interstate commerce;

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

18
19 (a) The following purchases or leases are exempt from
20 the excise tax imposed by this article:

21
22 (ii) For the purpose of exempting sales of
23 services and tangible personal property protected by
24 federal law, the following are exempt:

1
2 (A) Railroad rolling stock including
3 locomotives purchased by interstate railroads, aircraft
4 purchased by interstate air carriers which are holders of
5 valid United States civil aeronautics board permits or
6 authorities, and trucks, truck-tractors, trailers,
7 semitrailers and passenger buses in excess of ~~ten thousand~~
8 ~~(10,000)~~ seven thousand (7,000) pounds gross vehicle weight
9 which are purchased by common or contract interstate
10 carriers or which are operating in interstate commerce
11 under exemption clauses in federal law if they are to be
12 used in interstate commerce;

13

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

15

16 (END)