

HOUSE BILL NO. HB0265

Sales tax exemption-herbicides and pesticides.

Sponsored by: Representative(s) Semlek, Anderson, R.,
Diercks, Samuelson and Teeters and
Senator(s) Meier

A BILL

for

1 AN ACT relating to taxation and revenue; providing for
2 sales and use tax exemptions for herbicides and pesticides;
3 and providing for an effective date.

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

6

7 **Section 1.** W.S. 39-15-105(a)(iii)(B) and
8 39-16-105(a)(iii)(B) are amended to read:

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

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

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1 (iii) For the purpose of exempting sales of
2 services and tangible personal property consumed in
3 production, the following are exempt:

4
5 (B) Sales of livestock, feeds for use in
6 feeding livestock or poultry for marketing purposes and
7 seeds, roots, bulbs, small plants and fertilizer, herbicide
8 and pesticide planted or applied to land, the products of
9 which are to be sold. This exemption applies to, but is not
10 limited to, sales of seeds, roots, bulbs, small plants and
11 fertilizer, herbicide and pesticide planted or applied to
12 land subject to a state or federal crop set aside program;

13
14 **39-16-105. Exemptions.**

15
16 (a) The following purchases or leases are exempt from
17 the excise tax imposed by this article:

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19 (iii) For the purpose of exempting sales of
20 services and tangible personal property consumed in
21 production, the following are exempt:

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23 (B) Purchases of livestock, feeds for use
24 in feeding livestock or poultry for marketing purposes and

1 seeds, roots, bulbs, small plants and fertilizer, herbicide
2 and pesticide planted or applied to land, the products of
3 which are to be sold. This exemption applies to, but is not
4 limited to, sales of seeds, roots, bulbs, small plants and
5 fertilizer, herbicide and pesticide planted or applied to
6 land subject to a state or federal crop set aside program;

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8 **Section 2.** This act is effective immediately upon
9 completion of all acts necessary for a bill to become law
10 as provided by Article 4, Section 8 of the Wyoming
11 Constitution.

12

13 (END)