

HOUSE BILL NO. HB0322

Recreation facilities-sales and use tax exemption.

Sponsored by: Representative(s) Simpson and Senator(s)
Larson

A BILL

for

1 AN ACT relating to sales and use tax; providing an
2 exemption from sales and use taxes for the purchase of
3 certain equipment used in the construction, upgrade or
4 retrofit of major recreational facilities as specified; and
5 providing for an effective date.

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

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9 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
10 subparagraph (S) and 39-16-105(a)(viii) by creating a new
11 subparagraph (H) are amended to read:

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13 **39-15-105. Exemptions.**

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

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2 (viii) For the purpose of exempting sales of
3 services and tangible personal property as an economic
4 incentive, the following are exempt:

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6 (S) The sale of more than two hundred
7 thousand dollars (\$200,000.00) in a calendar year to a
8 single taxpayer of equipment and materials used to
9 construct, upgrade or retrofit major recreational
10 facilities. The exemption under this subparagraph shall
11 not apply to tools and other equipment used in the
12 construction of a major recreational facility, contracted
13 services required in the construction project or routine
14 maintenance expenditures associated with the facility. The
15 exemption under this subparagraph shall apply only to that
16 equipment and materials or portion of equipment and
17 materials which exceeds the two hundred thousand dollar
18 (\$200,000.00) threshold. For purposes of this subparagraph
19 "major recreational facilities" means property open to the
20 general public and used primarily for swimming, boating,
21 camping, hiking, winter sports and viewing or enjoying of
22 historical, archaeological, scenic or scientific sites, but
23 does not include the portion of a facility used solely for
24 lodging or restaurant activities.

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39-16-105. Exemptions.

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

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(viii) For the purpose of exempting sales of services and tangible personal property as an economic incentive, the following are exempt:

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(H) The sale of more than two hundred thousand dollars (\$200,000.00) in a calendar year to a single taxpayer of equipment and materials used to construct, upgrade or retrofit major recreational facilities. The exemption under this subparagraph shall not apply to tools and other equipment used in the construction of a major recreational facility, contracted services required in the construction project or routine maintenance expenditures associated with the facility. The exemption under this subparagraph shall apply only to that equipment and materials or portion of equipment and materials which exceeds the two hundred thousand dollar (\$200,000.00) threshold. For purposes of this subparagraph "major recreational facilities" means property open to the

1 general public and used primarily for swimming, boating,
2 camping, hiking, winter sports and viewing or enjoying of
3 historical, archaeological, scenic or scientific sites, but
4 does not include the portion of a facility used solely for
5 lodging or restaurant activities.

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

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12 (END)