

## HOUSE BILL NO. HB0019

Sales & use tax on food-exemption.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing funding  
2 to local governments for the sales and use tax exemption on  
3 food as specified; and providing for an effective date.  
4

5 *Be It Enacted by the Legislature of the State of Wyoming:*  
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7       **Section 1.** For the period beginning July 1, 2008 and  
8 ending June 30, 2010, there is appropriated to the  
9 department of revenue from the budget reserve account forty  
10 million dollars (\$40,000,000.00) for the purpose of  
11 augmenting revenues to local governments as a result of the  
12 sales and use tax exemption on food for domestic home  
13 consumption provided by W.S. 39-15-105(a)(vi)(E) and  
14 39-16-105(a)(vi)(E). The department of revenue is  
15 authorized to distribute funds appropriated under this  
16 section monthly to counties based upon historical data on  
17 distributions made to local governments from sales and use

1 tax revenues from sales of food for domestic consumption,  
2 or based upon the industry average calculated by the  
3 department, whichever is greater. The "industry average  
4 calculated by the department" means the North American  
5 Industry Classification System (NAICS) codes for 3318  
6 bakeries, 4451 grocers, 4452 specialty foods, 4471  
7 convenience stores, 4521 department stores and 4529 general  
8 merchandise. Appropriations under this section shall not  
9 be expended for any purpose other than as stated in this  
10 section, and unobligated funds shall revert to the budget  
11 reserve account on June 30, 2010.

12

13 **Section 2.** This act is effective July 1, 2008.

14

15 (END)