

HOUSE BILL NO. HB0022

Streamlined sales/use tax-amendments.

Sponsored by: Representative(s) Anderson, R.

A BILL

for

1 AN ACT relating to taxation and revenue; providing
2 amendments to the sales and use tax statutes for
3 telecommunications services as specified; repealing the
4 multiple point of use exemption provision; and providing
5 for an effective date.

6

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

8

9 **Section 1.** W.S. 39-15-104(f)(x) and (xi)(C) and
10 39-16-104(e)(vi) and (vii)(C) are amended to read:

11

12 **39-15-104. Taxation rate.**

13

14 (f) The tax rate imposed upon a transaction subject
15 to this chapter shall be sourced as follows:

16

1 (x) Except for the defined telecommunication
2 services in paragraph (xi) of this subsection, a sale of
3 telecommunication service sold on a basis other than a
4 call-by-call basis and any ancillary service incidental to
5 the sale, shall be sourced to the customer's place of
6 primary use;

7
8 (xi) The sales of the following
9 telecommunication services shall be sourced to each level
10 of taxing jurisdiction as follows:

11
12 (C) A sale of prepaid calling service and
13 prepaid wireless calling service shall be sourced in
14 accordance with paragraph (i) of this subsection. Provided
15 however, in the case of a sale of ~~mobile telecommunications~~
16 ~~service that is a~~ prepaid ~~telecommunications~~ wireless
17 calling service, the rule provided in subparagraph (i)(E)
18 of this subsection shall include as an option the location
19 associated with the mobile telephone number;

20
21 **39-16-104. Taxation rate.**

22
23 (e) The tax rate imposed upon a transaction subject
24 to this chapter shall be sourced as follows:

1

2 (vi) Except for the defined telecommunication
3 services in paragraph (vii) of this subsection, a purchase
4 of telecommunication service sold on a basis other than a
5 call-by-call basis and any ancillary service incidental to
6 the sale, shall be sourced to the customer's place of
7 primary use;

8

9 (vii) The purchase of the following
10 telecommunication services shall be sourced to each level
11 of taxing jurisdiction as follows:

12

13 (C) A purchase of prepaid calling service
14 and prepaid wireless calling service shall be sourced in
15 accordance with paragraph (i) of this subsection. Provided
16 however, in the case of a purchase of ~~mobile~~
17 ~~telecommunications service that is~~ a prepaid
18 ~~telecommunications~~ wireless calling service, the rule
19 provided in subparagraph (i)(E) of this subsection shall
20 include as an option the location associated with the
21 mobile telephone number;

22

23 **Section 2.** W.S. 39-15-104(f)(v) is repealed.

24

1 **Section 3.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

5

6

(END)