

HOUSE BILL NO. HB0026

Data processing center-sales/use tax exemption.

Sponsored by: Representative(s) Illoway, Brown, Buchanan,
Byrd, Patton, Pedersen and Throne and
Senator(s) Burns, Cooper, Emerich, Jennings,
Martin and Ross

A BILL

for

1 AN ACT relating to sales and use taxes; providing an
2 exemption from sales and use taxes for computer software of
3 data processing services centers as specified; and
4 providing for an effective date.

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

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8 **Section 1.** W.S. 39-15-105(a)(viii)(S)(intro) and
9 39-16-105(a)(viii)(H)(intro) are amended to read:

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11 **39-15-105. Exemptions.**

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

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

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5 (S) The sales price paid for the purchase
6 or rental of qualifying computer equipment including
7 computers, servers, monitors, keyboards, storage devices,
8 prewritten and other computer software, and other
9 peripherals, racking systems, cabling and trays that are
10 necessary for the operation of a data processing services
11 center when the aggregate purchase of the qualifying
12 equipment exceeds two million dollars (\$2,000,000.00) in
13 any calendar year. For the purpose of claiming this
14 exemption, the purchaser shall demonstrate to the
15 department that he:

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

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

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

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(H) The sales price paid for the purchase or rental of qualifying computer equipment including computers, servers, monitors, keyboards, storage devices, prewritten and other computer software, and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center when the aggregate purchase of the qualifying computer equipment exceeds two million dollars (\$2,000,000.00) in any calendar year. For the purpose of claiming this exemption, the purchaser shall demonstrate to the department that he:

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

(END)