

## HOUSE BILL NO. HB0195

Rail tax exemption extension.

Sponsored by: Representative(s) Kirkbride, Barlow,  
Campbell and Piiparinen and Senator(s)  
Barnard, Bebout and Cooper

## A BILL

for

1 AN ACT relating to taxation; extending the exemption on the  
2 imposition of state sales tax on the repair of rolling  
3 stock as specified; and providing for an effective date.

4

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

6

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

9

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

11

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

14

15

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

4  
5 (Q) Sales of tangible personal property or  
6 services performed for the repair, assembly, alteration or  
7 improvement of railroad rolling stock. This subparagraph is  
8 repealed effective July 1, ~~2015~~2019;

9  
10 **39-16-105. Exemptions.**

11  
12 (a) The following purchases or leases are exempt from  
13 the excise tax imposed by this article:

14  
15 (viii) For the purpose of exempting sales of  
16 services and tangible personal property as an economic  
17 incentive, the following are exempt:

18  
19 (F) Purchases of tangible personal property  
20 or services performed for the repair, assembly, alteration  
21 or improvement of railroad rolling stock. This subparagraph  
22 is repealed effective July 1, ~~2015~~2019;

1       **Section 2.** 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)