

HOUSE BILL NO. HB0154

Exemption for gratuities.

Sponsored by: Representative(s) Petroff, Blevins, Gingery,
Krone and Northrup and Senator(s) Coe

A BILL

for

1 AN ACT relating to sales tax; providing a sales tax
2 exemption for gratuities as specified; and providing for an
3 effective date.

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

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7 **Section 1.** W.S. 39-15-105(a)(v) by creating a new
8 subparagraph (D) is amended to read:

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

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

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1 (v) For the purpose of exempting sales of
2 services and tangible personal property which are
3 alternatively taxed, the following are exempt:

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5 (D) Gratuities or tips which are offered to
6 tipped employees as specified in W.S. 27-4-202(b) are
7 exempt from the tax whether offered by the consumer or
8 separately invoiced by the seller.

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10 **Section 2.** This act is effective July 1, 2014.

11

12 (END)