

## HOUSE BILL NO. HB0157

Sales tax exemption-rodeo tickets.

Sponsored by: Representative(s) Krone, Campbell, Hunt,  
Laursen, Lindholm, Miller, Northrup and  
Walters and Senator(s) Christensen and Coe

A BILL

for

1 AN ACT relating to taxation and revenue; providing sales  
2 and use tax exemptions for rodeo tickets; and providing for  
3 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) by creating a new  
8 subparagraph (U) and 39-16-105(a)(viii) by creating a new  
9 subparagraph (K) are amended to read:

10

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

12

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

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 (U) Sales of rodeo tickets.

6  
7 **39-16-105. Exemptions.**

8  
9 (a) The following purchases or leases are exempt from  
10 the excise tax imposed by this article:

11  
12 (viii) For the purpose of exempting sales of  
13 services and tangible personal property as an economic  
14 incentive, the following are exempt:

15  
16 (K) Purchase of rodeo tickets.

17  
18 **Section 2.** This act is effective July 1, 2016.

19  
20 (END)