

SENATE FILE NO. SF0070

Manufacturing machinery exemption sunset date.

Sponsored by: Senator(s) Kinskey, Boner, Coe, Dockstader,  
Driskill, Emerich, Landen, Nethercott and  
Pappas and Representative(s) Barlow,  
Biteman, Edwards, Greear, Halverson,  
Henderson, Kinner, Kirkbride, Northrup,  
Olsen and Wilson

A BILL

for

1 AN ACT relating to taxation; extending the sunset date for  
2 the manufacturing machinery exemption as specified; and  
3 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)(O)(intro) and  
8 39-16-105(a)(viii)(D)(intro) 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:

1

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

5

6 (O) Until December 31, ~~2017~~2027, the sale  
7 or lease of machinery to be used in this state directly and  
8 predominantly in manufacturing tangible personal property,  
9 if the sale or lease:

10

11 **39-16-105. Exemptions.**

12

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

15

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

19

20 (D) Until December 31, ~~2017~~2027, the  
21 purchase or lease of machinery to be used in this state  
22 directly and predominantly in manufacturing tangible  
23 personal property, if the sale or lease:

1

2

**Section 2.** This act is effective July 1, 2017.

3

4

(END)