

HOUSE BILL NO. HB0087

Youth entrepreneurship exceptions.

Sponsored by: Representative(s) Barlow, Blackburn, Blake, Brown, Clem, Duncan and Lindholm and Senator(s) Boner, Kost, Moniz and Schuler

A BILL

for

1 AN ACT relating to regulation of business; creating
2 exemptions from local regulation and state sales and use
3 tax for part-time businesses owned and operated by minors;
4 specifying conditions for exemption; and providing for an
5 effective date.

6

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

8

9 **Section 1.** W.S. 15-1-103 by creating a new subsection
10 (e), 18-2-101 by creating a new subsection (b),
11 39-15-105(a) by creating a new paragraph (x) and
12 39-16-105(a) by creating a new paragraph (xi) are amended
13 to read:

14

15 **15-1-103. General powers of governing bodies.**

1

2 (e) Notwithstanding any other provision of law, no
3 city or town shall require a license, permit or fee for any
4 business or business entity that:

5

6 (i) Is owned and operated solely by a natural
7 person or natural persons under eighteen (18) years of age;

8

9 (ii) Is located on private, noncommercial
10 property with the permission of the property owner;

11

12 (iii) Operates for not more than eighty-four
13 (84) days each calendar year;

14

15 (iv) Generates gross receipts of not more than
16 ten thousand dollars (\$10,000.00) each calendar year.

17

18 **18-2-101. General powers.**

19

20 (b) Notwithstanding any other provision of law, no
21 county shall require a license, permit or fee for any
22 business or business entity that:

23

1 (i) Is owned and operated solely by a natural
2 person or natural persons under eighteen (18) years of age;

3
4 (ii) Is located on private, noncommercial
5 property with the permission of the property owner;

6
7 (iii) Operates for not more than eighty-four
8 (84) days each calendar year;

9
10 (iv) Generates gross receipts of not more than
11 ten thousand dollars (\$10,000.00) each calendar year.

12
13 **39-15-105. Exemptions.**

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

17
18 (x) Sales by businesses and business entities
19 exempt from local regulation pursuant to W.S. 15-1-103(e)
20 and 18-2-101(b).

21
22 **39-16-105. Exemptions.**

23

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

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4 (xi) Sales by businesses and business entities
5 exempt from local regulation pursuant to W.S. 15-1-103(e)
6 and 18-2-101(b).

7

8 **Section 2.** This act is effective July 1, 2020.

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(END)