

Bill No.: SF0043 **Effective:** 7/1/2020 12:00:00 AM

LSO No.: 20LSO-0266

Enrolled Act No.: SEA No. 0063

Chapter No.: 118

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: Sales and use tax-definitions update.

Subject: Sales and use tax-definitions update.

Summary/Major Elements:

- The bill revises the definition of "sale" for purposes of sales and use taxes to include a transfer of title.
- The bill also provides a definition for "exempt motor vehicle" for the purposes of sales and use taxes and specifies actions to be taken by county treasurers upon a transfer of title for these vehicles.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.