



**HB0011**

**Manufacturing sales and use tax exemption-  
amendments.**

Sponsored By: Joint Minerals, Business & Economic Development  
Interim Committee

AN ACT relating to taxation and revenue; extending the sunset date for the manufacturing sales tax and use tax exemptions; repealing provisions for the manufacturing use tax exemption to align with the manufacturing sales tax exemption; and providing for an effective date.

12/4/2024 Bill Number Assigned  
1/2/2025 H Received for Introduction  
1/14/2025 H Introduced and Referred to H03 - Revenue  
1/16/2025 H03 - Revenue:Recommend Do Pass 8-1-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Campbell, Lien, Locke, Lucas, Riggins, Storer, Styvar, Wharff

**Nays:** Representative Brown

**Ayes 8 Nays 1 Excused 0 Absent 0 Conflicts 0**

1/16/2025 H Placed on General File

**HB0011HW001/ADOPTED**

Page 1-line 1 Delete "extending" and insert "repealing".

Page 2-line 6 Delete entirely and insert "(O) ~~Until December 31, 2027,~~ The sale".

Page 2-line 19 Delete entirely and insert "(D) ~~Until December 31, 2027,~~ The". LARSON, JT

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brown, L, Clouston, Filer, Geringer, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Kelly, Knapp, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Tarver, Webb, Webber, Winter, Wylie, Yin

**Nays:** Representative(s) Brady, Bratten, Brown, G, Byron, Campbell, E, Campbell, K, Chestek, Connolly, Davis, Eklund, Erickson, Jarvis, Larsen, Nicholas, Posey, Provenza, Riggins, Sherwood, Storer, Styvar, Thayer, Washut, Wasserburger, Wharff, Williams

**Excused:** Representative Harshman

**Ayes 36 Nays 25 Excused 1 Absent 0 Conflicts 0**

1/17/2025 H COW:Passed

**HB0011H2001/FAILED**

Delete the Larson, JT committee of the whole amendment (HB0011HW001/A) entirely and further amend as follows:

Page 2-line 6 Delete "2037" and insert "2042".

Page 2-line 19 Delete "2037" and insert "2042".

STYVAR, BROWN, G, LARSEN, L

**ROLL CALL**

**Ayes:** Representative(s) Banks, Brady, Bratten, Brown, G, Byron, Campbell, E, Chestek, Connolly, Davis, Guggenmos, Harshman, Heiner, Hoeft, Johnson, Larsen, Locke, Lucas, Nicholas, Ottman, Pendergraft, Provenza, Sherwood, Storer, Styvar, Wasserburger, Webb, Wharff, Williams

**Nays:** Representative(s) Allemand, Andrew, Angelos, Bear, Brown, L, Campbell, K, Clouston, Eklund, Erickson, Filer, Geringer, Haroldson, Jarvis, Kelly, Knapp, Larson, Lawley, Lien, Mccann, Neiman, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Tarver, Thayer, Washut, Winter, Wylie, Yin

**Excused:** Representative(s) Posey, Riggins, Webber

**Ayes 28      Nays 31      Excused 3      Absent 0      Conflicts 0**

1/20/2025      H 2nd Reading:Passed

**HB0011H3001/FAILED**

Delete the Larson, JT committee of the whole amendment (HB0011HW001/A) entirely.  
DAVIS

**HB0011H3002/FAILED**

Page 1-line 5                      After "exemption;" insert "requiring reporting;".

Page 1-line 9                      After "39-15-105(a)(viii)(O)" insert "and by creating a new subsection (c)".

Page 2-after line 8                      Insert:

"(c) Any person utilizing the exemption under subparagraph (a)(viii)(O) of this section shall report to the department the amount of sales tax exempted, a list of machinery purchased or leased, a list of where the machinery was purchased, a list of where the manufactured product was sold, the number of jobs created or impacted by the utilization of the exemption and any other information as required by the department." HARSHMAN

1/21/2025      H 3rd Reading:Passed 55-5-2-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Eklund, Filer, Geringer, Guggenmos, Haroldson, Heiner, Hoeft, Jarvis, Johnson, Kelly, Knapp, Larsen, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Posey, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Wharff, Williams, Winter, Wylie, Yin

**Nays:** Representative(s) Davis, Erickson, Harshman, Provenza, Storer

**Excused:** Representative(s) Riggins, Webber

**Ayes 55      Nays 5      Excused 2      Absent 0      Conflicts 0**

1/22/2025      S Received for Introduction

2/10/2025      S Introduced and Referred to S03 - Revenue

2/12/2025      S03 - Revenue:Recommend Do Pass 3-1-1-0-0

**ROLL CALL**

**Ayes:** Senator(s) French, Ide, Mckeown

**Nays:** Senator Case

**Excused:** Senator Pappas  
**Ayes** 3    **Nays** 1    **Excused** 1    **Absent** 0    **Conflicts** 0

2/12/2025    S Placed on General File  
2/13/2025    S COW:Passed  
2/14/2025    S 2nd Reading:Passed

**HB0011S3001/ADOPTED                    (TO ENGROSSED COPY)**

Page 1-line 1                    Delete "repealing" and insert "extending".

Page 2-lines 6 through 8                    Delete entirely and insert:

"(O) Until December 31, ~~2027~~2037, the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property;".

Page 2-lines 19 through 22                    Delete entirely and insert:

"(D) Until December 31, ~~2027~~2037, the purchase or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property;~~;~~ ~~if the sale or lease:~~". KOLB

2/18/2025    S 3rd Reading:Passed 27-4-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Cooper, Crago, Crum, Dockstader, Driskill, French, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Pearson, Salazar, Schuler, Smith, Steinmetz

**Nays:** Senator(s) Case, Gierau, Rothfuss, Scott

**Ayes** 27    **Nays** 4    **Excused** 0    **Absent** 0    **Conflicts** 0

2/18/2025    H Received for Concurrence  
2/18/2025    H Concur:Failed 11-49-2-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Banks, Brady, Harshman, Larsen, Locke, Nicholas, Ottman, Schmid, Storer, Styvar

**Nays:** Representative(s) Andrew, Angelos, Bear, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Davis, Eklund, Erickson, Filer, Geringer, Guggenmos, Haroldson, Heiner, Hoeft, Jarvis, Johnson, Kelly, Knapp, Larson, Lawley, Lien, Mccann, Neiman, Pendergraft, Posey, Provenza, Rodriguez-Williams, Sherwood, Singh, Smith, Strock, Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Wharff, Williams, Winter, Wylie, Yin

**Excused:** Representative(s) Lucas, Riggins

**Ayes** 11    **Nays** 49    **Excused** 2    **Absent** 0    **Conflicts** 0

2/18/2025    H Appointed JCC01 Members  
                  Representative(s) Locke, Davis, Styvar  
2/19/2025    S Appointed JCC01 Members  
                  Senator(s) McKeown, Case, Ide  
2/25/2025    H Adopted HB0011JC001: 43-17-2-0-0

**HB0011JC001/HADOPTEDSADOPTED    (TO ENGROSSED COPY)**

Delete the following Senate amendments:

HB0011S3001/A

Further amend the ENGROSSED COPY as follows:

Page 1-line 1 Delete "repealing" and insert "extending".

Page 2-lines 6 through 8 Delete entirely and insert:

"(O) Until December 31, ~~2027~~2042, the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property;".

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"(D) Until December 31, ~~2027~~2042, the purchase or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property~~;~~; ~~if the sale or lease~~". LOCKE, DAVIS, STYVAR, MCKEOWN, IDE

#### ROLL CALL

**Ayes:** Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Bratten, Brown, G, Byron, Campbell, K, Clouston, Connolly, Davis, Eklund, Erickson, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Kelly, Knapp, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Rodriguez-Williams, Schmid, Smith, Storer, Strock, Styvar, Thayer, Wasserburger, Webb, Webber, Williams, Winter

**Nays:** Representative(s) Brady, Brown, L, Campbell, E, Chestek, Filer, Geringer, Harshman, Jarvis, Larsen, Posey, Provenza, Sherwood, Singh, Tarver, Washut, Wylie, Yin

**Excused:** Representative(s) Riggins, Wharff

**Ayes** 43    **Nays** 17    **Excused** 2    **Absent** 0    **Conflicts** 0

2/25/2025    S Adopted HB0011JC001: 27-4-0-0-0

#### HB0011JC001/HADOPTEDSADOPTED (TO ENGROSSED COPY)

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#### ROLL CALL

**Ayes:** Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Pearson, Salazar, Schuler, Smith, Steinmetz

**Nays:** Senator(s) Case, Hicks, Rothfuss, Scott

**Ayes** 27    **Nays** 4    **Excused** 0    **Absent** 0    **Conflicts** 0

2/26/2025    Assigned Number HEA No. 0043  
2/27/2025    H Speaker Signed HEA No. 0043  
2/27/2025    S President Signed HEA No. 0043  
3/3/2025    Governor Signed HEA No. 0043  
3/3/2025    Assigned Chapter Number 95

Chapter No. 95    Session Laws of Wyoming 2025