

Bill No.: HB0011 **Effective:** 7/1/2025
LSO No.: 25LSO-0040
Enrolled Act No.: HEA No. 0043
Chapter No.: 95
Prime Sponsor: Joint Minerals, Business & Economic Development Interim Committee
Catch Title: **Manufacturing sales and use tax exemption-amendments.**
Has Report: No
Subject: Extending the sunset date for the manufacturing sales and use tax exemptions.

Summary/Major Elements:

- Current law provides an exemption from sales tax and use tax for the sale or lease of machinery to be used in Wyoming directly and predominantly in manufacturing tangible personal property. Current law specifies that the exemption applies until December 31, 2027.
- This act extends the sunset date for that manufacturing exemption to December 31, 2042.
- This act also repeals requirements in the use tax manufacturing exemption concerning certain categories of manufacturing. This repeal will align the use-tax exemption language with the language used for the sales-tax exemption.

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