

Bill No.: HB0040 **Effective:** 7/1/2025
LSO No.: 25LSO-0172
Enrolled Act No.: HEA No. 0020
Chapter No.: 13
Prime Sponsor: Joint Revenue Interim Committee
Catch Title: Sales and use tax revisions.
Has Report: No
Subject: Sales and use tax revisions.

Summary/Major Elements:

- Under current law, most sales tax provisions are mirrored in the use tax provisions. A bill was enacted during the 2024 legislative session that made changes to various sales tax provisions but did not make conforming changes to the use tax provisions to make those provisions the same.
- This bill makes conforming changes to various use tax provisions to make them identical to the recent changes to the sales tax provisions. The changes include revisions to the definition of "vendor", clarifying the use tax exemption for machinery used in manufacturing, clarifying use tax licensing and compliance provisions and revising use tax refund provisions.

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.