

SENATE FILE NO. SF0061

Motor vehicle sales to family members-not taxable.

Sponsored by: Senator(s) Jones, Anderson, Cooper,
Dockstader, Driskill, Ide, Landen, Schuler
and Steinmetz and Representative(s)
Connolly, Davis, Larson, JT and Wylie

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales
2 tax and use tax exemption to the purchase or transfer of a
3 motor vehicle to family members as specified; making
4 conforming amendments; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-105(a) by creating a new
9 paragraph (xi) and 39-16-105(a) by creating a new paragraph
10 (xi) are amended to read:

11

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

13

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

3
4 (xi) Purchases of motor vehicles made from
5 immediate family members or transfers of motor vehicles
6 made to immediate family members, subject to all of the
7 following:

8
9 (A) As used in this paragraph, "immediate
10 family member" means a parent, child, spouse, sibling,
11 stepparent, stepchild or stepsibling;

12
13 (B) The seller or donor of the motor
14 vehicle shall have paid sales tax or use tax as required by
15 law when the seller or donor purchased or received the
16 vehicle;

17
18 (C) The sale or gift of the motor vehicle
19 shall be made by the seller or donor to an immediate family
20 member to qualify for the exemption under this paragraph;

21

1 (D) A vehicle sold or gifted under this
2 paragraph shall be considered an exempt motor vehicle for
3 purposes of this chapter.

4
5 **39-16-105. Exemptions.**

6
7 (a) The following purchases or leases are exempt from
8 the excise tax imposed by this article:

9
10 (xi) Purchases of motor vehicles made from
11 immediate family members or transfers of motor vehicles
12 made to immediate family members, subject to all of the
13 following:

14
15 (A) As used in this paragraph, "immediate
16 family member" means a parent, child, spouse, sibling,
17 stepparent, stepchild or stepsibling;

18
19 (B) The seller or donor of the motor
20 vehicle shall have paid sales tax or use tax as required by
21 law when the seller or donor purchased or received the
22 vehicle;

23

1 (C) The sale or gift of the motor vehicle
2 shall be made by the seller or donor to an immediate family
3 member to qualify for the exemption under this paragraph;

4

5 (D) A vehicle sold or gifted under this
6 paragraph shall be considered an exempt motor vehicle for
7 purposes of this chapter.

8

9 **Section 2.** This act is effective July 1, 2026.

10

11

(END)