

**Bill No.:** SF0079 **Effective:** 7/1/2026

**LSO No.:** 26LSO-0201

**Enrolled Act No.:** SEA No. 0018

**Chapter No.:** 19

**Prime Sponsor:** Joint Revenue Interim Committee

**Catch Title:** Sales and use tax reorganization.

**Has Report:** No

**Subject:** Sales and use tax reorganization.

**Summary/Major Elements:**

- This bill revises the Wyoming Statutes related to the administration of sales and use taxes.
- The bill incorporates use tax administration into the sales tax chapter and repeals the use tax chapter from the Wyoming Statutes.
- The bill specifies that the use tax shall be administered in the same manner as the sales tax and shall be distributed in the same manner as sales taxes, subject to specific requirements.
- The bill includes conforming amendments and clarifies that local optional use taxes imposed before the bill's effective date will remain unaffected and continue to be administered like local optional sales taxes.

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.