

## HOUSE BILL NO. HB0034

Sales and use tax exemption-firearms.

Sponsored by: Representative(s) Zwonitzer, Dn. and Petroff

A BILL

for

1 AN ACT relating to taxation and revenue; providing an  
2 exemption from sales and use tax for firearms as specified;  
3 and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new  
8 subparagraph (T) and 39-16-105(a)(viii) by creating a new  
9 subparagraph (J) are amended to read:

10

11 **39-15-105. Exemptions.**

12

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

15

1           (viii) For the purpose of exempting sales of  
2 services and tangible personal property as an economic  
3 incentive, the following are exempt:

4

5                   (T) Sales of firearms as defined by W.S.  
6 6-8-403(a)(iii).

7

8           **39-16-105. Exemptions.**

9

10           (a) The following purchases or leases are exempt from  
11 the excise tax imposed by this article:

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13           (viii) For the purpose of exempting sales of  
14 services and tangible personal property as an economic  
15 incentive, the following are exempt:

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17                   (J) Purchases of firearms as defined by  
18 W.S. 6-8-403(a)(iii).

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20           **Section 2.** This act is effective July 1, 2013.

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22

(END)