

HOUSE BILL

0076

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HB0076

AN ACT relating to taxation and revenue; exempting certain medical and dental equipment and supplies from sales and use tax as specified; and providing for an effective date.

Introduced by: [Signature]

HOUSE ACTION ON HOUSE BILL

- 213  Introduced  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_
- Read First Time and Ref. to Committee No. \_\_\_
- Failed Introduction  
Aye 37 No 23 Ex 1 Ab 0
- Returned from Committee No. \_\_\_ with Recommendation:  
 Do Pass;  Amend & Do Pass;  Do Not Pass;  W/O Recomm;  Re-Refer to Committee No. \_\_\_
- Re-referred to Committee No. \_\_\_
- Returned from Committee No. \_\_\_ with Recommendation:  
 Do Pass;  Amend & Do Pass;  Do Not Pass;  W/O Recomm;  Re-Refer to Committee No. \_\_\_
- Considered in Comm. of Whole  
 Amended  
 Recommended Do Pass  
 Failed Comm. of Whole  
 Indefinitely Postponed  
 Other: \_\_\_\_\_
- Read Second Time  
 Amended  
 Do Pass  
 Do Not Pass  
 Accelerated to 3rd Rdg.
- Read Third Time  
 Amended  
 Passed  Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
 Held for Reconsideration  
 Motion to Reconsider  
 Passed  Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
 Third Reading Vote (On Reconsideration)  
 Passed  Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_
- Sent to Senate (No Amendments)
- Sent to LSO for Engrossing
- ENGROSSED
- Sent to Senate

SENATE ACTION ON HOUSE BILL

- Received. Read First Time.  
Referred to Committee No. \_\_\_
- Returned from Committee No. \_\_\_ with Recommendation:  
 Do Pass;  Amend & Do Pass;  Do Not Pass;  W/O Recomm;  Re-Refer to Committee No. \_\_\_
- Re-referred to Committee No. \_\_\_
- Returned from Committee No. \_\_\_ with Recommendation:  
 Do Pass;  Amend & Do Pass;  Do Not Pass;  W/O Recomm;  Re-Refer to Committee No. \_\_\_
- Considered in Comm. of Whole  
 Amended  
 Recommended Do Pass  
 Failed Comm. of Whole  
 Indefinitely Postponed  
 Other: \_\_\_\_\_
- Read Second Time  
 Amended  
 Do Pass  
 Do Not Pass  
 Accelerated to 3rd Rdg.
- Read Third Time  
 Amended  
 Passed  Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
 Held for Reconsideration  
 Motion to Reconsider  
 Passed  Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
 Third Reading Vote (On Reconsideration)  
 Passed  Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_
- Sent to House
- Sent for Enrolling  
HEA No. \_\_\_
- Signed by Speaker
- Signed by President
- Approved by Governor
- Chapter No. \_\_\_

FIFTY-FOURTH WYOMING STATE LEGISLATURE  
HOUSE OF REPRESENTATIVES  
SPECIAL SESSION  
1998

SEQUENCE : 4140

FEBRUARY 13 1998

BILL : HB0076  
AMENDMENT:

10:30 AM

MOVED BY : REP. HINCHEY  
TITLE1 :  
TITLE2 :  
ACTION : TO INTRODUCE

SECONDED BY:

ANDERSON, J....	A	MCMURTREY.....	A
ANDERSON, R....	A	MEULI.....	A
BADGETT.....	A	NAGEL.....	A
BAKER.....	N	NICHOLAS.....	A
BARKER.....	A	OSBORN.....	A
BEBOUT.....	A	PARADY.....	N
BENSEL.....	N	PASENEAUX.....	A
BERRY.....	N	PERKINS.....	A
BETTS.....	A	PHILP.....	A
BOSWELL.....	N	RARDIN.....	N
BURNS.....	N	REESE.....	N
CASE.....	A	ROBINSON.....	A
CHILDERS.....	A	ROSE.....	A
DECARIA.....	N	ROSS.....	A
DEEGAN.....	N	ROUNDS.....	A
DIERCKS.....	N	RYCKMAN.....	N
ESQUIBEL.....	N	SESSIONS.....	N
EYRE.....	N	SHREVE.....	N
GARCIA.....	N	SIMONS.....	A
HAGEMAN.....	N	SMITH.....	N
HANES.....	A	STAFFORD.....	A
HARRISON.....	A	STEINBRECH.....	A
HESSENTHALER...	A	TANNER.....	N
HINES.....	A	TEMPEST.....	A
HUCKFELDT.....	A	TIPTON.....	N
JOHNSON.....	A	TOMASSI.....	E
LAW.....	A	WASSERBURGER...	A
LUTHI.....	A	WILLFORD.....	A
MASSIE.....	N	ZANETTI.....	A
MCGRAW.....	A	HINCHEY, MR SPK	A

VOTE REQ: 2/3 OF MEMBERSHIP REQUIRED

AYES : 37  
NOES : 22  
EXCUSED : 1  
ABSENT : 0  
CONFLICT: 0

A=AYE N=NO E=EXCUSED  
X=ABSENT C=CONFLICT

## HOUSE BILL NO. HB0076

Sales & use tax-medical & dental equipment.

Sponsored by: Representative(s) Hinchey

A BILL

for

1 AN ACT relating to taxation and revenue; exempting certain  
2 medical and dental equipment and supplies from sales and use  
3 tax as specified; 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. 39-6-405(a)(vi) by creating a new  
8 subparagraph (C) and 39-6-505(a)(vi) by creating a new  
9 subparagraph (B) are amended to read:

10

11 **39-6-405. Exemptions.**

12

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

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16 (vi) For the purpose of exempting sales of  
17 services and tangible personal property which are essential  
18 human goods and services, the following are exempt:

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**39-6-505. Exemptions.**

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(C) Sales of all materials and equipment which are not capitalized and which are used directly in providing medical or dental services to the mouth of a patient.

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

(vi) For the purpose of exempting sales of services and tangible personal property and services which are essential human goods and services, the following are exempt:

(B) Purchases of all materials and equipment which are not capitalized and which are used directly in providing medical or dental services to the mouth of a patient.

**Section 2.** This act is effective July 1, 1998.

(END)

Sales & use tax-medical & dental  
equipment.

98LSO-0208.L4

FISCAL NOTE

	FY 1999	FY 2000	FY 2001
<b>NON-ADMINISTRATIVE IMPACT</b>			
<u>Anticipated Revenue</u>			
<u>Decrease:</u>			
GENERAL FUND	482,000	491,000	501,000
LOCAL SOURCES FUND	185,000	188,000	192,000

Source of revenue decrease:

A combination of sales and use taxes on dental/medical purchases.

Assumptions:

The use tax loss was based on the average per provider based on 5 audits (statistically not a valid sample). The sales tax is based on 3 years of revenue for SIC 5047 and 8021. We cannot know how much of their supplies would fall under the exemption so the numbers given are definitely inflated, but we cannot tell by how much.

Prepared by: Johnnie Burton Phone: 777-5287

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