

# HOUSE BILL 224, 1973

## Title:

AN ACT to amend section 39-287 by creating new subsections (o) and (p) and section 39-294 by creating a new subsection (e) of the statutes relating to sales tax; defining "transportable homes" for purposes of sales tax; and providing for payment of the tax to the state tax commission or the vendor.

HOUSE BILL 224, 1973

Introduced by:

*Richard W. Friedby*

DATE	ACTION	DATE	ACTION
JAN 20 1973	Introduced	FEB 14 1973	CONSIDERED IN COM. OF WHOLE DO PASS
JAN 20 1973	Read first time	FEB 15 1973	READ SECOND TIME
JAN 20 1973	Referred to Com. No. 3	FEB 16 1973	READ THIRD TIME <i>HB 224-31-A</i>
JAN 20 1973	Delivered to Com. No. 3		PASSED
JAN 22 1973	Returned from Com. No. 3		Ayes 22 Nays 8 Excused 0 Absent 0
JAN 23 1973	Delivered to Com. No. 3		SENT TO HOUSE
FEB 3 1973	RETURNED		Received Amended
	Recommended Amend and Do Pass		House did not agree on Senate Amendment
	PLACED ON GENERAL FILE		<i>19 42 1</i>
FEB 2 1973			House pending House and Senate Report
	<i>HB 224-31-A</i>	FEB 22 1973	<i>Common. Friedby, Kuey, McDaniel</i> <b>HB 224 H-1A ADOPTED</b>
	<b>ADOPTED</b>		House did not adopt Joint Conf. Comm. Report
	<i>HB 224-31-A</i>		Ayes 37 Nays 8 Excused 3
	<b>ADOPTED</b>		<i>SENT TO HOUSE</i>
	RECOMMENDED DO PASS		Ayes 25 Nays 2 Excused 1 Absent 1
FEB 1 1973	READ SECOND TIME		RECEIVED
FEB 1 1973	READ THIRD TIME		DELIVERED TO LSA FOR ENROLLING
	PASSED		RECEIVED FROM LSA ENROLLED
	Ayes 49 Nays 18 Excused 1 Absent 3		HEA NO. 115
	<i>To LSA</i>		SIGNED BY CLERK
2-7-73	<b>ENGROSSED</b>		SIGNED BY CLERK
2-8-73	<i>Sent to Senate</i>	2/3	APPROVED BY GOVERNOR
	Received from House FEB 9 1973		CLERK NO. 112 SESSION LAWS OF WYOMING
	Read first time FEB 9 1973		<i>HB 224D</i>
	Referred to Com. No. 3		
	Delivered to Com. No. 3		
FEB 13 1973	COM. RECOMMENDATION DO PASS		

INTRODUCED

1973

STATE OF WYOMING

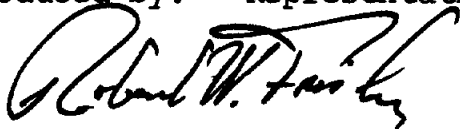
LSA-437.01

RET

HOUSE BILL NO. 224

Transportable homes - definition and taxation.

Introduced by: Representative FRISBY



A BILL

for

1 AN ACT to amend section 39-287 by creating new subsections  
2 (o) and (p), and section 39-294 by creating a new subsec-  
3 tion (e) of the statutes relating to sales tax; defining  
4 "transportable homes" for purposes of sales tax; and pro-  
5 viding for payment of the tax to the state tax commission  
6 or the vendor.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WYOMING:

8 Section 1. Sections 39-287 by creating new subsec-  
9 tions (o) and (p), and 39-294 by creating a new subsection  
10 (e) of the statutes are amended to read:

11 39-287. Definitions. When used in this act:

12 (o) "TRANSPORTABLE HOMES" MEANS UNITS MORE THAN  
13 EIGHT FEET IN WIDTH WHICH ARE DESIGNED, CONSTRUCTED AND  
14 EQUIPPED AS A DWELLING PLACE OR LIVING ABODE TO WHICH  
15 WHEELS MAY BE ATTACHED FOR MOVEMENT UPON STREETS AND HIGH-  
16 WAYS. MOVABLE HOMES SHALL IN NO MANNER BE DEEMED TO BE  
17 INCLUDED WITHIN THE MEANING OF THE TERMS TRAILER HOUSE OR

94 B 224

1 TRAILER FOR THE PURPOSES OF THIS ACT.

2 (p) "THIS ACT" MEANS SECTIONS 39-286 THROUGH 39-308  
3 OF THE STATUTES.

4 39-294. Liability of vendor; returns and remittance;  
5 revenue stamps or tokens; payment on credit sales or  
6 installment sales.

7 (e) THE TAX IMPOSED BY THIS ACT UPON EACH RETAIL  
8 SALE SHALL BE PAID TO THE STATE TAX COMMISSION BY THE  
9 VENDEE UNLESS IT IS PAID TO A LICENSED VENDOR.

10 (END)

ENCLOSURE

1973

STATE OF WYOMING

LSA-437/ENG  
RET

HOUSE BILL NO. 224

Transportable homes - definition and taxation.

Introduced by: Representative FRISBY

A BILL

for

1 AN ACT to amend section 39-287 by creating new subsections  
2 (o) and (p), and section 39-294 by creating a new subsec-  
3 tion (e) of the statutes relating to sales tax; defining  
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7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WYOMING:

8 Section 1. Sections 39-287 by creating new subsec-  
9 tions (o) and (p), and 39-294 by creating a new subsection  
10 (e) of the statutes are amended to read:

11 39-287. Definitions. When used in this act:

12 (o) "TRANSPORTABLE HOMES" MEAN:

13 (i) MODULAR HOMES;

14 (ii) PRE-BUILT HOMES;

15 (iii) UNITS MORE THAN EIGHT FEET IN WIDTH  
16 WHICH ARE DESIGNED, CONSTRUCTED AND  
17 EQUIPPED AS A DWELLING PLACE, LIVING

1 ABODE, OR PLACE OF BUSINESS TO WHICH  
2 WHEELS MAY BE ATTACHED FOR MOVEMENT UPON  
3 STREETS AND HIGHWAYS. TRANSPORTABLE  
4 HOMES SHALL IN NO MANNER BE DEEMED TO BE  
5 INCLUDED WITHIN THE MEANING OF THE TERMS  
6 TRAILER HOUSE OR TRAILER FOR THE PUR-  
7 POSES OF THIS ACT.

8 (p) "THIS ACT" MEANS SECTIONS 39-286 THROUGH 39-308  
9 OF THE STATUTES.

10 39-294. Liability of vendor; returns and remittance;  
11 revenue stamps or tokens; payment on credit sales or  
12 installment sales.

13 (e) THE TAX IMPOSED BY THIS ACT UPON EACH RETAIL  
14 SALE SHALL BE PAID TO THE STATE TAX COMMISSION BY THE  
15 VENDEE UNLESS IT IS PAID TO A LICENSED VENDOR.

16 (END)

*Frisby*  
S:166:0

Message No. 166

Mr. Speaker:

February 16, 1973

The House bill listed below passed on third reading in an amended form by the vote indicated.

H.R. 10. 224 Transportable homes - definition and taxation

RE224001-1

Page 2, line 9 - After the word "ENDORSE" insert the following sentence: "ONCE THIS TAX HAS BEEN PAID ON THE PARTICULAR TRANSPORTABLE HOME IT SHALL NOT BE COLLECTED AGAIN ON SUBSEQUENT SALES OF THE SAME TRANSPORTABLE HOME."  
- Ostlund

Ayes 22 Noes 8 Excused 0 Absent 0

The Senate respectfully asks the House to concur by adopting the listed amendments.

Sincerely,

*HEC*

Senate Chief Clerk

Concurrence Failed  
*Frisby*  
*Geesey*  
*McNair*

HB 224 HW1-A

Date 2-5-73

MR. ~~SPEAKER~~:

MR. CHAIRMAN:

I move that HB 224 be amended to read as follows:

Page 1, line 16 - delete "MOVABLE" and  
insert "TRANSPORTABLE".

Bob Frisby

House Member

HB224

HB224HS1-A

Page 1, Line 12, delete "MEANS" and the remaining part of subsection (o). After "HOMES" insert the following:

"MEAN:

- (i) MODULAR HOMES;
- (ii) PRE-BUILT HOMES;
- (iii) UNITS MORE THAN EIGHT FEET IN WIDTH WHICH ARE DESIGNED, CONSTRUCTED AND EQUIPPED AS A DWELLING PLACE, LIVING ABODE, OR PLACE OF BUSINESS TO WHICH WHEELS MAY BE ATTACHED FOR MOVEMENT UPON STREETS AND HIGHWAYS. TRANSPORTABLE HOMES SHALL IN NO MANNER BE DEEMED TO BE INCLUDED WITHIN THE MEANING OF THE TERMS TRAILER HOUSE OR TRAILER FOR THE PURPOSES OF THIS ACT."

- Campbell

P37

HB224HW1-A

Page 1, Line 16, delete "MOVABLE" and insert "TRANSPORTABLE"  
- Frisby

P39

HB224HS1-A

Page 1, Line 12, delete "MEANS" and the remaining part of subsection (o). After "HOMES" insert the following:

"MEAN:

- (i) MODULAR HOMES;
- (ii) PRE-BUILT HOMES;
- (iii) UNITS MORE THAN EIGHT FEET IN WIDTH WHICH ARE DESIGNED, CONSTRUCTED AND EQUIPPED AS A DWELLING PLACE, LIVING ABODE, OR PLACE OF BUSINESS TO WHICH WHEELS MAY BE ATTACHED FOR MOVEMENT UPON STREETS AND HIGHWAYS. TRANSPORTABLE HOMES SHALL IN NO MANNER BE DEEMED TO BE INCLUDED WITHIN THE MEANING OF THE TERMS TRAILER HOUSE OR TRAILER FOR THE PURPOSES OF THIS ACT."

- Campbell

P49

H. B. 224

Motion to Adopt Joint C.C. Report

2-22-73

Ayes: 51, Excused: 8, Absent: 3

Excused: Donley, Jones, Mendicino, Murray, Oslund,  
Prosser, Rhodes, ZumBrunnen

Absent: O'Neil, Hellbaum, Schliske

HB224

HOUSE DID NOT CONCUR ON SENATE AMENDMENTS

AYES: 19 NOES: 42 EXCUSED: 1

AYES: Arney, Burnett, Curry, Downing, Frisby, Gage, Graham, Hellbaum, Holland, Kelly,  
Morton, Myers, O'Neil, Scott, Sidi, Simpson, Stickley, Turner, Copenhaver

EXCUSED: Hoy

HB224

HOUSE DID ADOPT JCC RPR

AYES: 51 EXCUSED: 8 ABSENT: 3

EXCUSED: Donley, Jones, Mendicino, Murray, Oslund, Prosser, Rhodes, ZumBrunnen  
ABSENT: Hellbaum, O'Neil, Schliske

HB224HJ1 4

Adopt House amendments HB224HS1-A and HB224HW1-A and

Adopt Senate amendment HB224S31-A which reads:

Page 2, Line 9, after the word "VENDOR." insert "ONCE THIS TAX HAS BEEN PAID ON THE PARTICULAR TRANSPORTABLE HOME IT SHALL NOT BE COLLECTED AGAIN ON SUBSEQUENT SALES OF THE SAME TRANSPORTABLE HOME."

Adopt this Conference Committee amendment to insert "WHEN ATTACHED TO REALTY" before the period in the Senate amendment HB224S31-A - Conferees Pgy (10)

/HB224S31 -A

Page 2, line 9 - After the word "VENDOR." insert the following sentence: "ONCE THIS TAX HAS BEEN PAID ON THE PARTICULAR TRANSPORTABLE HOME IT SHALL NOT BE COLLECTED AGAIN ON SUBSEQUENT SALES OF THE SAME TRANSPORTABLE HOME.".

- Ostlund

Insert ①