

Peck

8. TRANS

96 LSO-0358

# SENATE FILE

043

T

SF0043

AN ACT relating to sales and use tax exemptions; amending provisions relating to railroad rolling stock and aircraft purchased by interstate air carriers to address the abolition of the federal Interstate Commerce Commission and the change in the Civil Aeronautics Board; and providing for an effective date.

SENATE FILE 043

Introduced by:

## SENATE ACTION ON SENATE FILE

2/20 [✓] Introduced  
Aye 29 No 0 Ex 1 Ab 0  
[✓] Read First Time and Ref. to  
Committee No. 8  
[ ] Failed Introduction  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
2/28 Returned from Committee No. 8  
with Recommendation:  
[ ] Do Pass; [✓] Amend & Do  
Pass; [ ] Do Not Pass;  
[ ] W/O Recomm; [ ] Re-Refer to  
Committee No. \_\_\_  
1 Re-referred to Committee No. \_\_\_  
1 Returned from Committee No. \_\_\_  
with Recommendation:  
[ ] Do Pass; [ ] Amend & Do  
Pass; [ ] Do Not Pass;  
[ ] W/O Recomm; [ ] Re-Refer to  
Committee No. \_\_\_  
3/1 Considered in Comm. of Whole  
[✓] Amended  
[✓] Recommended Do Pass  
[ ] Failed Comm. of Whole  
[ ] Indefinitely Postponed  
[ ] Other: \_\_\_  
3/4 Read Second Time  
[ ] Amended  
[✓] Do Pass  
[ ] Do Not Pass  
[ ] Accelerated to 3rd Rdg.  
3/5 Read Third Time  
[ ] Amended  
[✓] Passed [ ] Failed  
Aye 30 No 0 Ex 0 Ab 0  
[ ] Held for Reconsideration  
[ ] Motion to Reconsider  
[ ] Passed [ ] Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
[ ] Third Reading Vote  
(On Reconsideration)  
[ ] Passed [ ] Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
3/5 Sent to House (No Amendments)  
Sent to LSO for Engrossing  
3/6 ENGROSSED  
3/6 Sent to House

## HOUSE ACTION ON SENATE FILE

3/6 Received. Read First Time.  
Referred to Committee No. 8  
3/7 Returned from Committee No. 8  
with Recommendation:  
[✓] Do Pass; [ ] Amend & Do  
Pass; [ ] Do Not Pass;  
[ ] W/O Recomm; [ ] Re-Refer to  
Committee No. \_\_\_  
1 Re-referred to Committee No. \_\_\_  
1 Returned from Committee No. \_\_\_  
with Recommendation:  
[ ] Do Pass; [ ] Amend & Do  
Pass; [ ] Do Not Pass;  
[ ] W/O Recomm; [ ] Re-Refer to  
Committee No. \_\_\_  
3/8 Considered in Comm. of Whole  
[ ] Amended  
[✓] Recommended Do Pass  
[ ] Failed Comm. of Whole  
[ ] Indefinitely Postponed  
[ ] Other: \_\_\_  
3/11 Read Second Time  
[ ] Amended  
[✓] Do Pass  
[ ] Do Not Pass  
[ ] Accelerated to 3rd Rdg.  
3/12 Read Third Time  
[ ] Amended  
[✓] Passed [ ] Failed  
Aye 56 No 4 Ex 0 Ab 0  
[ ] Held for Reconsideration  
[ ] Motion to Reconsider  
[ ] Passed [ ] Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
[ ] Third Reading Vote  
(On Reconsideration)  
[ ] Passed [ ] Failed  
Aye \_\_\_ No \_\_\_ Ex \_\_\_ Ab \_\_\_  
1 Sent to Senate  
3/12 Sent for Enrolling  
SEA No. 14  
3/12 Signed by President  
3/13 Signed by Speaker  
3/14 Approved by Governor  
Chapter No. 29

## SENATE FILE NO. SF0043

Sales & use tax exemptions-railroad stock.

Sponsored by: Senator(s) PECK and HAWKS

## A BILL

for

1 AN ACT relating to sales and use tax exemptions; amending  
2 provisions relating to railroad rolling stock and aircraft  
3 purchased by interstate air carriers to address the  
4 abolition of the federal Interstate Commerce Commission and  
5 the change in the Civil Aeronautics Board; and providing for  
6 an effective date.

7

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

9

10 **Section 1.** W.S. 39-6-405(a)(ii)(B) and (C) and  
11 39-6-505(a)(ii)(A) are amended to read:

12

13 **39-6-405. Exemptions.**

14

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

17

1           (ii) For the purpose of exempting sales of  
2 services and tangible personal property protected by federal  
3 law, the following are exempt:

4  
5           (B) Sales of railroad rolling stock  
6 including locomotives purchased by interstate railroads,  
7 aircraft purchased by interstate air carriers which are  
8 holders of valid United States civil aeronautics board  
9 permits or authorities and trucks, truck-tractors, trailers,  
10 semitrailers and passenger buses which are purchased by  
11 common or contract interstate carriers ~~which are holders of~~  
12 ~~valid United States interstate commerce commission or civil~~  
13 ~~aeronautics board permits or authorities~~ or which are  
14 operating in interstate commerce under exemption clauses in  
15 federal law if they are to be substantially used in  
16 interstate commerce;

17  
18           (C) Leases of motor vehicles with or without  
19 trailers when the lease rental is computed from the gross  
20 receipts of the operation, if the operator is operating  
21 under a valid interstate ~~commerce commission~~ authority or  
22 permit;

23

24       **39-6-505. Exemptions.**

25

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

3

4           (ii) For the purpose of exempting sales of  
5 services and tangible personal property protected by federal  
6 law, the following are exempt:

7

8           (A) Railroad rolling stock including  
9 locomotives purchased by interstate railroads, aircraft  
10 purchased by interstate air carriers which are holders of  
11 valid United States civil aeronautics board permits or  
12 authorities and trucks, truck-tractors, trailers,  
13 semitrailers and passenger buses which are purchased by  
14 common or contract interstate carriers ~~which are holders of~~  
15 ~~valid United States interstate commerce commission or civil~~  
16 ~~aeronautics board permits or authorities~~ or which are  
17 operating in interstate commerce under exemption clauses in  
18 federal law if they are to be substantially used in  
19 interstate commerce;

20

1       **Section 2.**   This act is effective immediately upon  
2 completion of all acts necessary for a bill to become law as  
3 provided by Article 4, Section 8 of the Wyoming  
4 Constitution.

5

6

(END)

INTRODUCED

SENATE FILE NO. SF0043

Sales &amp; use tax exemptions-railroad stock.

Sponsored by: Senator(s) PECK

A BILL

for

1 AN ACT relating to sales and use tax exemptions; amending  
2 provisions relating to railroad rolling stock and aircraft  
3 purchased by interstate air carriers to address the  
4 abolition of the federal Interstate Commerce Commission and  
5 the change in the Civil Aeronautics Board; and providing for  
6 an effective date.

7

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

9

10 **Section 1.** W.S. 39-6-405(a)(ii)(B) and  
11 39-6-505(a)(ii)(A) are amended to read:

12

13 **39-6-405. Exemptions.**

14

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

17

1           (ii) For the purpose of exempting sales of  
2 services and tangible personal property protected by federal  
3 law, the following are exempt:

4  
5           (B) Sales of railroad rolling stock  
6 including locomotives purchased by interstate railroads,  
7 aircraft purchased by interstate air carriers which are  
8 holders of valid United States civil aeronautics board  
9 permits or authorities and trucks, truck-tractors, trailers,  
10 semitrailers and passenger buses which are purchased by  
11 interstate carriers ~~which are holders of valid United States~~  
12 ~~interstate commerce commission or civil aeronautics board~~  
13 ~~permits or authorities~~ or which are operating in interstate  
14 commerce under exemption clauses in federal law if they are  
15 to be substantially used in interstate commerce;

16

17       **39-6-505. Exemptions.**

18

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

21

22           (ii) For the purpose of exempting sales of  
23 services and tangible personal property protected by federal  
24 law, the following are exempt:

25

1                   (A) Railroad rolling stock including  
2 locomotives purchased by interstate railroads, aircraft  
3 purchased by interstate air carriers which are holders of  
4 valid United States civil aeronautics board permits or  
5 authorities and trucks, truck-tractors, trailers,  
6 semitrailers and passenger buses which are purchased by  
7 common or contract interstate carriers ~~which are holders of~~  
8 ~~valid United States interstate commerce commission or civil~~  
9 ~~aeronautics board permits or authorities or~~ which are  
10 operating in interstate commerce under exemption clauses in  
11 federal law if they are to be substantially used in  
12 interstate commerce;

13

14       **Section 2.** This act is effective immediately upon  
15 completion of all acts necessary for a bill to become law as  
16 provided by Article 4, Section 8 of the Wyoming  
17 Constitution.

18

19

(END)



Sales & use tax exemptions-  
clarifications.

96LSO-0358.L1

FISCAL NOTE

No fiscal or personnel impact.

Sales & use tax exemptions-  
railroad stock.

96LSO-0358.L1

FISCAL NOTE

No fiscal or personnel impact.

53RD WYOMING STATE LEGISLATURE  
BUDGET SESSION 1996

SENATE

SEQUENCE : 42

FEBRUARY 20 1996

BILL : SF0043  
AMENDMENT:

10:38 AM

MOVED BY : SEN. PECK/HAWKS      SECONDED BY:  
TITLE :

ACTION : INTRODUCTION

APPLEGATE.....	A
BARTON.....	A
CAMERON.....	A
CATHCART.....	A
COE.....	A
ENZI.....	A
GEIS.....	A
GILBERTZ.....	A
GOODENOUGH.....	A
GRIEVE.....	A
HARRIS.....	A
HAWKS.....	A
KINNISON.....	A
KUNZ.....	A
LARSON.....	A
LAWLER.....	A
MAXFIELD.....	A
MEIER.....	A
MILLER.....	A
PECK.....	E
PHILLIPS.....	A
PICARD.....	A
PREVEDEL.....	A
SARCLETTI.....	A
SCHIFFER.....	A
SCOTT.....	A
TWIFORD.....	A
VINICH.....	A
ZIMMERMAN.....	A
MR. PRESIDENT..	A

VOTE REQ: 2/3 OF MEMBERSHIP REQUIRED

AYES : 29  
NOES : 0  
EXCUSED : 1  
ABSENT : 0  
CONFLICT: 0

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

## THE LEGISLATURE OF THE STATE OF WYOMING

## Senate

Cheyenne, February 28, 1996

Mr. President:

Your Committee No. 8 on TRANSPORTATION & HIGHWAYS to whom was referred SF0043 respectfully reports same back to the Senate with the recommendation that it DO PASS with the following amendment(s): (SEE SCHEDULE A)

MEMBERVOTE

Senator Peck, Chairman  
Senator Goodenough  
Senator Hawks  
Senator Larson  
Senator Sarcletti

Aye  
Aye  
Aye  
Aye  
Aye

.....  
Chairman

BILL JACKET

SCHEDULE "D"

SF0043SS001

1 Page 1-line 10 After "39-6-405(a)(iii)(B)" insert "and (C)".  
2  
3 Page 2-line 10 After "by" insert "common or contract".  
4  
5 Page 2-After line 15 insert:  
6  
7 "(C) Leases of motor vehicles with or without  
8 trailers when the lease rental is computed from the gross  
9 receipts of the operation, if the operator is operating under a  
10 valid interstate ~~commerce~~ ~~commission~~ authority or permit;".  
11 PECK, CHAIRMAN

*Done*

AMENDMENT LIST

DATE 3-1-96 BILL NO. SF 43 Circle One: COW 2nd 3rd

SF 0043 55001/A Park

SF0043SS001/A

*DPH*

1 Page 1-line 10 ✓✓ After "39-6-405(a) (iii) (B)" insert "and (C)".  
2  
3 Page 2-line 10 ✓✓ After "by" insert "common or contract".  
4  
5 Page 2-After line 15 insert: ✓✓  
6  
7 "(C) Leases of motor vehicles with or without  
8 trailers when the lease rental is computed from the gross  
9 receipts of the operation, if the operator is operating under a  
10 valid interstate ~~commerce~~ ~~commission~~ authority or permit;".  
11 PECK, CHAIRMAN

*DPH*

SF0043SS001/AC

CORRECTED COPY

1 Page 1-line 10 ✓ After "39-6-405(a) (iii) (B)" insert "and (C)".  
2  
3 Page 2-line 10 ✓ After "by" insert "common or contract".  
4  
5 Page 2-After line 15 insert: ✓  
6  
7 "(C) Leases of motor vehicles with or without  
8 trailers when the lease rental is computed from the gross  
9 receipts of the operation, if the operator is operating under a  
10 valid interstate ~~commerce~~ ~~commission~~ authority or permit;".  
11 PECK, CHAIRMAN

*Done*



1 Page 1-line 10 After "39-6-405(a)(ii)(B)" insert "and (C)".  
2  
3 Page 2-line 10 After "by" insert "common or contract".  
4  
5 Page 2-After line 15 insert:  
6  
7 "(C) Leases of motor vehicles with or without  
8 trailers when the lease rental is computed from the gross  
9 receipts of the operation, if the operator is operating under a  
10 valid interstate ~~commerce—commission~~ authority or permit;".  
11 PECK, CHAIRMAN

53RD WYOMING STATE LEGISLATURE  
BUDGET SESSION 1996

SENATE

SEQUENCE : 237

MARCH 5 1996

BILL : SF0043  
AMENDMENT:

10:57 AM

MOVED BY : SEN. PECK  
TITLE :

SECONDED BY:

ACTION : THIRD READING

APPLEGATE.....	A
BARTON.....	A
CAMERON.....	A
CATHCART.....	A
COE.....	A
ENZI.....	A
GEIS.....	A
GILBERTZ.....	A
GOODENOUGH.....	A
GRIEVE.....	A
HARRIS.....	A
HAWKS.....	A
KINNISON.....	A
KUNZ.....	A
LARSON.....	A
LAWLER.....	A
MAXFIELD.....	A
MEIER.....	A
MILLER.....	A
PECK.....	A
PHILLIPS.....	A
PICARD.....	A
PREVEDEL.....	A
SARCLETTI.....	A
SCHIFFER.....	A
SCOTT.....	A
TWIFORD.....	A
VINICH.....	A
ZIMMERMAN.....	A
EDDINS MR PRES.	A

VOTE REQ: MAJORITY OF MEMBERSHIP REQUIRED

AYES : 30  
NOES : 0  
EXCUSED : 0  
ABSENT : 0  
CONFLICT: 0

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

THE LEGISLATURE OF THE STATE OF WYOMING

House of Representatives

Cheyenne, March 7, 1996

Mr. Speaker:

Your Committee No. 8 on TRANSPORTATION & HIGHWAYS to whom was referred SF0043ENG respectfully reports same back to the House with the recommendation that it DO PASS.

<u>MEMBER</u>	<u>VOTE</u>
Anderson	Aye
Badgett	Aye
Burns	Aye
Garcia	Aye
Johnson	Aye
Reed	Aye
Stark	Aye
Taylor-Horton	Aye
Harrison	Aye

.....  
Chairman

FIFTY-THIRD WYOMING STATE LEGISLATURE  
HOUSE OF REPRESENTATIVES  
BUDGET SESSION  
1996

SEQUENCE : 4260

MARCH 12 1996

BILL : 3RD READING CONSENT  
AMENDMENT:

11:30 AM

MOVED BY :  
TITLE : SF9,21,32,43,48,55,80,82,94,97

SECONDED BY:

ACTION : THIRD READING CONSENT

ANDERSON..... A  
BADGETT..... A  
BAKER..... A  
BARKER..... A  
BEBOUT..... A  
BENSEL..... A  
BETTS..... A  
BOSWELL..... A  
BOWRON..... A  
BURNS..... A  
CASE..... A  
DEVIN..... A  
DEWITT..... A  
DIERCKS..... A  
ERB..... A  
EYRE..... A  
GAMS..... A  
GARCIA..... A  
HAGEMAN..... A  
HANES..... A  
HARRISON..... A  
HINCHEY..... A  
HINES..... A  
HUCKFELDT..... A  
JOHNSON..... A  
LAW..... A  
LUTHI..... A  
MACMILLAN..... A  
MASSIE..... A  
MCCONIGLEY..... A

MCMURTREY..... A  
MOCKLER..... A  
MOORE..... A  
MORROW..... A  
NAGEL..... A  
NELSON..... A  
PARADY..... A  
PARK..... A  
PASENEAX..... A  
PERKINS..... A  
PHILP..... A  
REED..... A  
ROSE..... A  
ROSS..... A  
RYCKMAN..... A  
SELBY..... A  
SESSIONS..... A  
SHIPPY..... A  
SHREVE..... A  
SIMONS..... A  
STAFFORD..... A  
STARK..... A  
TAYLOR-HORTON.. A  
TEMPEST..... A  
TIPTON..... A  
TOMASSI..... A  
WASSERBURGER... A  
WILLFORD..... A  
ZANETTI..... A  
MARTON MR SPKR. A

VOTE REQ: MAJORITY OF MEMBERSHIP REQUIRED

AYES : 60  
NOES : 0  
EXCUSED : 0  
ABSENT : 0  
CONFLICT: 0

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

FIFTY-THIRD WYOMING STATE LEGISLATURE  
HOUSE OF REPRESENTATIVES  
BUDGET SESSION  
1996

SEQUENCE : 4264

MARCH 12 1996

BILL : SF0043  
AMENDMENT:

11:33 AM

MOVED BY :  
TITLE :

SECONDED BY:

ACTION : THIRD READING CONSENT

ANDERSON.....	A	MCMURTREY.....	A
BADGETT.....	A	MOCKLER.....	N
BAKER.....	N	MOORE.....	A
BARKER.....	A	MORROW.....	A
BEBOUT.....	A	NAGEL.....	A
BENSEL.....	A	NELSON.....	A
BETTS.....	A	PARADY.....	A
BOSWELL.....	A	PARK.....	A
BOWRON.....	A	PASENEAUX.....	A
BURNS.....	A	PERKINS.....	A
CASE.....	N	PHILP.....	A
DEVIN.....	A	REED.....	A
DEWITT.....	A	ROSE.....	A
DIERCKS.....	A	ROSS.....	A
ERB.....	A	RYCKMAN.....	A
EYRE.....	A	SELBY.....	A
GAMS.....	A	SESSIONS.....	A
GARCIA.....	A	SHIPPY.....	A
HAGEMAN.....	N	SHREVE.....	A
HANES.....	A	SIMONS.....	A
HARRISON.....	A	STAFFORD.....	A
HINCHEY.....	A	STARK.....	A
HINES.....	A	TAYLOR-HORTON..	A
HUCKFELDT.....	A	TEMPEST.....	A
JOHNSON.....	A	TIPTON.....	A
LAW.....	A	TOMASSI.....	A
LUTHI.....	A	WASSERBURGER...	A
MACMILLAN.....	A	WILLFORD.....	A
MASSIE.....	A	ZANETTI.....	A
MCCONIGLEY.....	A	MARTON MR SPKR.	A

VOTE REQ: MAJORITY OF MEMBERSHIP REQUIRED

AYES : 56  
NOES : 4  
EXCUSED : 0  
ABSENT : 0  
CONFLICT: 0

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