

84 LSO - 0060

**SENATE FILE 0027**

**Introduced by:**

[illegible]

**CONTINUED ON BACK**

House of Intro			
_____	To Com No.	_____	_____
_____	Stand Report	Do _____ Amd _____ Not _____	
_____	Com Whole	Do _____ Amd _____ Not _____	
_____	2nd Reading	Amd _____	
_____	3rd Reading	Amd _____ Pass _____ Fail _____	

Second House			
_____	To Com No.	_____	_____
_____	Stand Report	Do _____ Amd _____ Not _____	
_____	Com Whole	Do _____ Amd _____ Not _____	
_____	2nd Reading	Amd _____	
_____	3rd Reading	Amd _____ Pass _____ Fail _____	

1984

STATE OF WYOMING

84LSO-0060.01

SENATE FILE NO. 0027

Utility sales and use tax exemption.

Sponsored by: Senator(s) PUGH

A BILL

for

1 AN ACT to amend W.S. 39-6-404(a)(v), 39-6-405(a)(xxiii)  
 2 and by creating a new paragraph (xxiv) and  
 3 39-6-505(a)(xii) and by creating a new paragraph (xiii)  
 4 relating to sales and use tax exemptions; exempting sales  
 5 of natural gas and electricity from sales or use tax; and  
 6 providing for an effective date.

7 Be It Enacted by the Legislature of the State of Wyoming:

8 Section 1. W.S. 39-6-404(a)(v), 39-6-405(a)(xxiii)  
 9 and by creating a new paragraph (xxiv) and  
 10 39-6-505(a)(xii) and by creating a new paragraph (xiii)  
 11 are amended to read:

1           39-6-404. Tax imposed.

2           (a) Except as provided by W.S. 39-6-405, there is  
3       levied and shall be paid by the purchaser on all sales of  
4       twenty-five cents (\$.25) or more an excise tax of three  
5       percent (3%) upon:

6                       (v) The sales price paid to public utilities  
7       as defined in W.S. 37-1-101 through 37-3-114 and to per-  
8       sons furnishing gas, ~~electricity~~ ~~--or~~ heat for domestic,  
9       industrial or commercial consumption;

10           39-6-405. Exemptions.

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

13                       (xxiii) Sales to Wyoming joint apprenticeship  
14       and training programs approved by the United States  
15       department of labor;

16                       (xxiv) SALES OF GAS AND ELECTRICITY BY PUBLIC  
17       UTILITIES AS DEFINED IN W.S. 37-1-101 THROUGH 37-3-114 AND  
18       BY PERSONS FURNISHING GAS AND ELECTRICITY FOR DOMESTIC,  
19       INDUSTRIAL OR COMMERCIAL CONSUMPTION.

20           39-6-505. Exemptions.

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

3                   (xii) Purchases by Wyoming joint apprentice-  
4 ship and training programs approved by the department of  
5 labor;

6                   (xiii) PURCHASES OF GAS AND ELECTRICITY FOR  
7 DOMESTIC, INDUSTRIAL OR COMMERCIAL CONSUMPTION.

8           Section 2. This act is effective July 1, 1984.

9                                   (END)

SF 27

FISCAL NOTE

Anticipated REVENUE to:	Fiscal Year 19	Fiscal Year 19
TOTAL ESTIMATED REVENUE		
Anticipated COST to:	Fiscal Year 19	Fiscal Year 19
General Fund	See Discussion.	
Cities, Towns and Counties		
TOTAL ESTIMATED COST		

1. Had this measure been in effect during calendar year 1982, the last year for which information is presently available, it is estimated the revenue loss would have been as follows:

General Fund	\$10,267,802.00
Cities, Towns & Counties	7,573,730.00
Total	<u>\$17,841,532.00</u>

2. Some minor administrative costs may be incurred by the Department of Revenue and Taxation.