

86LSO - 0328

HOUSE BILL 0/35

AN ACT to amend W.S. 39-6-405(a)(xxiv) and by creating a new paragraph (xxv) relating to a sales tax exemption; exempting the sales price of admission to and user fees for county and municipal recreation facilities; and providing for an effective date.

Introduced by:

[illegible]

CONTINUED ON BACK

FORTY-EIGHTH WYOMING LEGISLATURE

| | |
|---------|----|
| AYES | 17 |
| NOES | 47 |
| EXCUSED | |
| ABSENT | |
| TOTAL | 64 |
| LESS | 17 |
| | 47 |

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

1986

STATE OF WYOMING

86LSO-0328.01

HOUSE BILL NO. 0135

Sales tax exemption - public recreation.

Sponsored by: Representative(s) HINES

A BILL

for

1 AN ACT to amend W.S. 39-6-405(a)(xxiv) and by creating a
 2 new paragraph (xxv) relating to a sales tax exemption;
 3 exempting the sales price of admission to and user fees
 4 for county and municipal recreation facilities; and pro-
 5 viding for an effective date.

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

7 Section 1. W.S. 39-6-405(a)(xxiv) and by creating a
 8 new paragraph (xxv) is amended to read:

9 39-6-405. Exemptions.

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

3 (xxiv) Sales to a joint powers board organized
4 under the Wyoming Joint Powers Act;:-

5 (xxv) SALES PRICE OF ADMISSION TO AND USER
6 FEES FOR COUNTY OR MUNICIPAL OWNED RECREATION FACILITIES
7 SUCH AS SWIMMING POOLS, ATHLETIC FACILITIES AND RECREATION
8 CENTERS.

9 Section 2. This act is effective July 1, 1986.

10 (END)

FISCAL NOTE

| <u>Anticipated REVENUE to:</u> | <u>Fiscal Year 19</u> | <u>Fiscal Year 19</u> |
|--------------------------------|-----------------------|-----------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| TOTAL ESTIMATED REVENUE | _____ | _____ |
| ===== | | |
| <u>Anticipated COST to:</u> | <u>Fiscal Year 19</u> | <u>Fiscal Year 19</u> |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| TOTAL ESTIMATED COST | _____ | _____ |
| ===== | | |

1. According to a spokesman for the Department of Revenue and Taxation, fiscal impact cannot be estimated. It is thought, however, that impact will probably be minimal.
2. No apparent personnel impact.