HOUSE BILL

HB0135

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 offertive data effective date.

DATE	ACTION	DATE	ACTION
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Date_

2/21/86

HOUSE ROLL CALL FORTY-EIGHTH WYOMING LEGISLATURE

	Ayes	Noes	Excused	Absent			T		
ARNOLD	Ayes	NOES	LACUSED	Absent	MICHELI	Ayes	Noes	Excused	Absent
BAKER	,		1		MURPHY	 			
BARLOW	U				ODDE				
BIRLEFFI					PARKER				
BLACKWELL		1			PERKINS				
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BURTON		-			SALISBURY				
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CHAMBERLAIN					SCHWOPE				
CROSS					SHREVE				
CROWLEY				·	312 1				
DICKEY					SIMONS				
DOBOS					STAUFFER				· · · · ·
GERINGER		~			STRAND				
GETTER					TATE				
GRANT					THOMAS			4. 4%	
HAGEMAN		-			TIBBS		0		
HANSEN					TIPPETS				
HARRISON					TIPTON	-			
HERBST				-	TYSDAL		-		
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HOWARD		<i></i>			WALLIS	-			
HUMPHREY					WEAVER				
JACKSON		4			WOLFLEY				
JENSEN					ZIMMERMAN				
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KUNZ					MR. SPEAKER		V		· .
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1986	STATE OF WYOMING 86LSO-0328.01
	HOUSE BILL NO. 0135
Sales	tax exemption - public recreation.
Spons	ored 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:

39-6-405. Exemptions.

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- 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)

Sales tax exemption - public recreation.

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FISCAL NOTE

Anticipated REVENUE to:	Fiscal Year 19	Fiscal Year 19
TOTAL ESTIMATED REVENUE		
Anticipated COST to:	Fiscal Year 19	Fiscal Year 19
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.