

# HOUSE BILL

0167

HOUSE BILL 0167

HB0167

AN ACT relating to sales and use taxes; excluding rebates from the sale price of personal property for purpose of sales and use taxes; and providing for an effective date.

Introduced by:

John J. Stines, Robert C. Paul

## HOUSE ACTION ON HOUSE BILL

2/16 ☒ Introduced  
Aye 58 No 1 Ex 1 Ab 0  
☒ Read First Time and Ref. to Committee No. 03  
☐ Failed Introduction  
Aye     No     Ex     Ab      
2/22 Returned from Committee No. 03  
with Recommendation:  
☐ Do Pass; ☒ Amend & Do Pass; ☐ Do Not Pass;  
☐ W/O Recomm; ☐ Re-Refer to Committee No.      
    Re-referred to Committee No.      
    Returned from Committee No.      
with Recommendation:  
☐ Do Pass; ☐ Amend & Do Pass; ☐ Do Not Pass;  
☐ W/O Recomm; ☐ Re-Refer to Committee No.      
2/25 Considered in Comm. of Whole  
☒ Amended  
☒ Recommended Do Pass  
☐ Failed Comm. of Whole  
☐ Indefinitely Postponed  
☐ Other:      
2/26 Read Second Time  
☐ Amended  
☒ Do Pass  
☐ Do Not Pass  
☐ Accelerated to 3rd Rdg.  
2/27 Read Third Time  
☐ Amended  
☒ Passed ☐ Failed  
Aye 53 No 6 Ex 1 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      
    Sent to Senate (No Amendments)  
2/27 Sent to LSO for Engrossing  
3/27 ENGROSSED  
3/2 Sent to Senate

## SENATE ACTION ON HOUSE BILL

3/2 Received. Read First Time.  
3/6 Referred to Committee No. 03  
Returned from Committee No. 03  
with Recommendation:  
☒ Do Pass; ☐ Amend & Do Pass; ☐ Do Not Pass;  
☐ W/O Recomm; ☐ Re-Refer to Committee No.      
    Re-referred to Committee No.      
    Returned from Committee No.      
with Recommendation:  
☐ Do Pass; ☐ Amend & Do Pass; ☐ Do Not Pass;  
☐ W/O Recomm; ☐ Re-Refer to Committee No.      
3/6 Considered in Comm. of Whole  
☐ Amended  
☒ Recommended Do Pass  
☐ Failed Comm. of Whole  
☐ Indefinitely Postponed  
☐ Other:      
3/9 Read Second Time  
☐ Amended  
☒ Do Pass  
☐ Do Not Pass  
☐ Accelerated to 3rd Rdg.  
3/10 Read Third Time  
☐ Amended  
☒ Passed ☐ Failed  
Aye 23 No 7 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      
    Sent to House  
3/10 Sent for Enrolling  
HEA No. 49  
3/11 Signed by Speaker  
3/11 Signed by President  
3/19 Approved by Governor  
Chapter No. 77

FIFTY-FOURTH WYOMING STATE LEGISLATURE  
HOUSE OF REPRESENTATIVES  
SPECIAL SESSION  
1998

SEQUENCE : 4192

FEBRUARY 16 1998

BILL : HB0167

3:58 PM

AMENDMENT:

MOVED BY : REP. HINES  
TITLE1 :  
TITLE2 :  
ACTION : TO INTRODUCE

SECONDED BY:

ANDERSON, J.... A  
ANDERSON, R.... A  
BADGETT..... A  
BAKER..... A  
BARKER..... A  
BEBOUT..... A  
BENSEL..... A  
BERRY..... A  
BETTS..... A  
BOSWELL..... A  
BURNS..... A  
CASE..... A  
CHILDERS..... A  
DECARIA..... A  
DEEGAN..... A  
DIERCKS..... A  
ESQUIBEL..... A  
EYRE..... A  
GARCIA..... A  
HAGEMAN..... A  
HANES..... A  
HARRISON..... A  
HESSENTHALER... A  
HINES..... A  
HUCKFELDT..... A  
JOHNSON..... A  
LAW..... A  
LUTHI..... A  
MASSIE..... A  
MCGRAW..... A

MCMURTREY..... A  
MEULI..... A  
NAGEL..... A  
NICHOLAS..... A  
OSBORN..... A  
PARADY..... A  
PASENEAX..... A  
PERKINS..... A  
PHILP..... A  
RARDIN..... A  
REESE..... A  
ROBINSON..... A  
ROSE..... A  
ROSS..... A  
ROUNDS..... A  
RYCKMAN..... A  
SESSIONS..... A  
SHREVE..... A  
SIMONS..... A  
SMITH..... A  
STAFFORD..... A  
STEINBRECH..... A  
TANNER..... N  
TEMPEST..... A  
TIPTON..... A  
TOMASSI..... E  
WASSERBURGER... A  
WILLFORD..... A  
ZANETTI..... A  
HINCHEY, MR SPK A

VOTE REQ: 2/3 OF MEMBERSHIP REQUIRED

AYES : 58  
NOES : 1  
EXCUSED : 1  
ABSENT : 0  
CONFLICT: 0

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

FIFTY-FOURTH WYOMING STATE LEGISLATURE  
HOUSE OF REPRESENTATIVES  
SPECIAL SESSION  
1998

SEQUENCE : 4310

FEBRUARY 27 1998

BILL : HB0167

12:02 PM

AMENDMENT:

MOVED BY :

SECONDED BY:

TITLE1 :

TITLE2 :

ACTION : THIRD READING REGULAR

ANDERSON, J.....	A	MCMURTREY.....	A
ANDERSON, R.....	A	MEULI.....	A
BADGETT.....	A	NAGEL.....	A
BAKER.....	N	NICHOLAS.....	A
BARKER.....	A	OSBORN.....	A
BEBOUT.....	A	PARADY.....	A
BENSEL.....	A	PASENEAUX.....	A
BERRY.....	N	PERKINS.....	A
BETTS.....	A	PHILP.....	A
BOSWELL.....	A	RARDIN.....	A
BURNS.....	N	REESE.....	A
CASE.....	A	ROBINSON.....	N
CHILDERS.....	A	ROSE.....	A
DECARIA.....	A	ROSS.....	A
DEEGAN.....	A	ROUNDS.....	A
DIERCKS.....	A	RYCKMAN.....	A
ESQUIBEL.....	N	SESSIONS.....	A
EYRE.....	A	SHREVE MSPT....	A
GARCIA.....	A	SIMONS.....	A
HAGEMAN.....	A	SMITH.....	A
HANES.....	A	STAFFORD.....	A
HARRISON.....	A	STEINBRECH.....	A
HESSENTHALER...	A	TANNER.....	N
HINES.....	A	TEMPEST.....	A
HUCKFELDT.....	A	TIPTON.....	A
JOHNSON.....	A	TOMASSI.....	E
LAW.....	A	WASSERBURGER...	A
LUTHI.....	A	WILLFORD.....	A
MASSIE.....	A	ZANETTI.....	A
MCGRAW.....	A	HINCHEY, MR SPK	A

VOTE REQ: MAJORITY OF MEMBERSHIP REQUIRED

AYES : 53

NOES : 6

EXCUSED : 1

ABSENT : 0

CONFLICT: 0

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

54TH WYOMING STATE LEGISLATURE  
SPECIAL SESSION 1998

SENATE

SEQUENCE : 391

MARCH 10 1998

BILL : HB0167  
AMENDMENT:

3:27 PM

MOVED BY :  
TITLE1 :  
TITLE2 :  
ACTION : THIRD READING

SECONDED BY:

BARTON.....	A
CAMERON.....	A
CATHCART.....	N
COE.....	A
DEVIN.....	A
ERB.....	A
GEIS.....	N
GILBERTZ.....	A
GOODENOUGH.....	A
HARRIS.....	A
HAWKS.....	A
JOB.....	N
KINNISON.....	N
KUNZ.....	A
LARSON.....	A
LAWLER.....	A
MEIER.....	A
MILLER.....	A
MOCKLER.....	A
PECK.....	A
PHILLIPS.....	N
PICARD.....	A
ROBERTS.....	A
SARCLETTI.....	A
SCHIFFER.....	N
SCOTT.....	N
TWIFORD.....	A
VINICH.....	A
ZIMMERMAN.....	A
GRIEVE/MR.PRES.	A

VOTE REQ: MAJORITY OF MEMBERSHIP REQUIRED

AYES : 23  
NOES : 7  
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, February 23, 1998

Mr. Speaker:

Your

**Committee No. 3 on REVENUE** to whom was referred**HB0167** respectfully reports same back to the House with the recommendation that it**DO PASS with the following amendment(s): (SEE SCHEDULE A)**

	AYES	NOES	ABSENT	EXCUSED	CONFLICT
OSBORN	X				
STAFFORD	X				
HINES	X				
CHILDERS	X				
WILLFORD	X				
PASENEAUX		X			
RYCKMAN		X			
TANNER		X			
BOSWELL				X	

AYES = 5  
 NOES = 3  
 ABSENT = 0  
 EXCUSED = 1  
 CONFLICT = 0  
 TOTAL = 9

..... *John J. Hines*  
Chairman

BILL JACKET

SCHEDULE A

\*\*\*\*\*

1  
2 Page 1-lines 15-17 Delete all new language.  
3  
4 Page 2-line 1 After "property" insert "and manufacturer  
5 rebates for motor vehicles".  
6  
7 Page 2-lines 12-14 Delete all new language.  
8  
9 Page 2-line 15 After "property" insert "and manufacturer  
10 rebates for motor vehicles". HINES, CHAIRMAN

## THE LEGISLATURE OF THE STATE OF WYOMING

## Senate

Cheyenne, March 6, 1998

Mr. President:

Your

**Committee No. 3 on REVENUE** to whom was referred**HB0167ENG** respectfully reports same back to the Senate with the recommendation that it**DO PASS.**

	AYES	NOES	ABSENT	EXCUSED	CONFLICT
CATHCART	X				
PECK	X				
LARSON	X				
MOCKLER	X				
ROBERTS		X			

AYES = 4  
 NOES = 1  
 ABSENT = 0  
 EXCUSED = 0  
 CONFLICT = 0  
 TOTAL = 5



Chairman

BILL JACKET

AMENDMENT LIST

DATE 2-25-98 BILL NO. NB 167 Circle One: COW 2nd 3rd

# 5001/A



AMENDMENT LIST

DATE 2-27-98

BILL NO. H.B. 167

Circle One: COW

2nd

3rd

H3001/F

/A

C

- 1
- 2 Page 1-lines 15-17 Delete all new language. ✓
- 3
- 4 Page 2-line 1 ✓ After "property" insert "and manufacturer
- 5 rebates for motor vehicles".
- 6
- 7 Page 2-lines 12-14 Delete all new language.
- 8
- 9 Page 2-line 15 After "property" insert "and manufacturer
- 10 rebates for motor vehicles". HINES, CHAIRMAN

/F

C

1  
2 Page 1-line 15 After "excluding" insert "cash discounts and  
3 early payment discounts allowed and taken on  
4 sales and".  
5  
6 Page 2-line 12 After "excluding" insert "cash discounts and  
7 early payment discounts allowed and taken on  
8 sales and". PARADY

## HOUSE BILL NO. HB0167

Rebates-exclusion from sales price.

Sponsored by: Representative(s) Hines and Bebout and  
Senator(s) Peck

A BILL

for

1 AN ACT relating to sales and use taxes; excluding rebates  
2 from the sale price of personal property for purpose of  
3 sales and use taxes; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-6-402(a)(iv) and 39-6-502(a)(iii)  
8 are amended to read:

9

10 **39-6-402. Definitions.**

11

12 (a) As used in this article:

13

14 (iv) "Sales price" means the consideration paid  
15 by the purchaser of tangible personal property excluding the  
16 actual trade-in value allowed on tangible personal property  
17 and manufacturer rebates for motor vehicles exchanged at the

1 time of transaction, admissions or services which are  
2 subject to taxation as provided by this article and  
3 excluding any taxes imposed by the federal government or  
4 this article;

5

6 **39-6-502. Definitions.**

7

8 (a) As used in this article:

9

10 (iii) "Sales price" means the consideration paid  
11 by the purchaser of tangible personal property excluding the  
12 actual trade-in value allowed on tangible personal property  
13 and manufacturer rebates for motor vehicles exchanged at the  
14 time of the transaction;

15

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

20

21 (END)

**INTRODUCED**

HOUSE BILL NO. HB0167

Rebates-exclusion from sales price.

Sponsored by: Representative(s) Hines and Bebout and  
Senator(s) Peck

A BILL

for

1 AN ACT relating to sales and use taxes; excluding rebates  
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7 **Section 1.** W.S. 39-6-402(a)(iv) and 39-6-502(a)(iii)  
8 are amended to read:

9

10 **39-6-402. Definitions.**

11

12 (a) As used in this article:

13

14 (iv) "Sales price" means the consideration paid  
15 by the purchaser of tangible personal property excluding any  
16 incentive used to reduce the purchase price of tangible  
17 personal property at the point of sale and the actual

1 trade-in value allowed on tangible personal property  
2 exchanged at the time of transaction, admissions or services  
3 which are subject to taxation as provided by this article  
4 and excluding any taxes imposed by the federal government or  
5 this article;

6

7 **39-6-502. Definitions.**

8

9 (a) As used in this article:

10

11 (iii) "Sales price" means the consideration paid  
12 by the purchaser of tangible personal property excluding any  
13 incentive used to reduce the purchase price of tangible  
14 personal property at the point of sale and the actual trade-  
15 in value allowed on tangible personal property exchanged at  
16 the time of the transaction;

17

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

22

23 (END)

Rebates-exclusion from sales price.

98LSO-0367.L1

FISCAL NOTE

The fiscal or personnel impact is not determinable due to insufficient time to complete the fiscal note process.

HB 167