

ORIGINAL SENATE
FILE NO. 0071

ENROLLED ACT NO. 24, SENATE

FIFTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
1998 SPECIAL SESSION

AN ACT relating to taxation and revenue; providing exemptions to a weed and pest control district for motor vehicle registration, property taxes and sales and use taxes as specified; and providing for an effective date,

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

Section 1. W.S. 31-3-101 (g)(i) , 39-1-201(a) (xxxiii), 39-6-405(a)(iv) (intro), (F) and by creating a new subparagraph (H) and 39-6-505(a)(iv) (intro), (D) creating a new subparagraph (F) are amended to read:

31-3-101. Registration fees; exemptions.

(g) Owners of the following vehicles are exempt from the payment of fees provided by subsections (a) and (b) of this section:

(i) Vehicles owned by the United States, state of Wyoming, county, city, town or political subdivision of Wyoming or a joint powers board created under W.S. 16-1-101 through 16-1-109, or vehicles owned by an irrigation district created under W. S. 41-7-201 through 41-7-210 or vehicles owned by a weed and pest control district created under W.S. 11-5-101 et seq. provided the vehicles are essential to the operation and maintenance of the district and are used for no business or commercial activity unrelated to the operation and maintenance of the district;

39-1-201. Exemptions enumerated.

(a) The following property is exempt from property taxation:

(xxxiii) Real and personal property owned by an irrigation district created under W.S. 41-7-201 through 41-7-210 or a weed and pest control district created under W.S. 11-5-101 et seq. which is essential to the operation

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and maintenance of the district and which is used for no business or commercial activity unrelated to the operation and maintenance of the district;

39-6-405. Exemptions.

The following sales or leases are exempt from the excise tax imposed by this article:

(iv) For the purpose of exempting sales of services and tangible personal property sold to government, charitable and nonprofit organizations, ~~and~~ irrigation districts and weed and pest control districts, the following are exempt:

(F) Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real property or tangible personal property owned by, or incorporated in projects under contract to the state of Wyoming or any of its political subdivisions, including an irrigation district created under W.S. 41-7-201 through 41-7-210, and a weed and pest control district created under W.S. 11-5-101 et seq.;

(H) Sales to a weed and pest control district created under W.S. 11-5-101 et seq.

39-6-505. Exemptions.

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

(iv) For the purpose of exempting sales of services and tangible personal property sold to government, charitable and nonprofit organizations, ~~and~~ irrigation districts and weed and pest control districts, the following are exempt:

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(D) Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real property or tangible personal property owned by, or incorporated in projects under contract to the state of Wyoming or any of its political subdivisions, including an irrigation district created under W.S. 41-7-201 through 41-7-210, and a weed and Pest control district created under W.S. 11-5-101 et seq.;

(F) Sales to a weed and pest control district created under W.S. 11-5-101 et seq.

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk