

SENATE FILE NO. SF0058

Elimination of sales tax on firearms.

Sponsored by: Senator(s) Olsen, Crago, Driskill, Landen and
Nethercott and Representative(s) Geringer,
Larson, JT, Lawley and Wylie

A BILL

for

1 AN ACT relating to sales and use tax; providing an
2 exemption from sales and use tax for firearms and
3 ammunition; providing applicability; and providing for an
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
9 subparagraph (W) and 39-16-105(a)(viii) by creating a new
10 subparagraph (M) are amended to read:

11

12 **39-15-105. Exemptions.**

13

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

1

2 (viii) For the purpose of exempting sales of
3 services and tangible personal property as an economic
4 incentive, the following are exempt:

5

6 (W) Sales of firearms and ammunition. As
7 used in this subparagraph:

8

9 (I) "Ammunition" means as defined by
10 W.S. 6-8-403(a)(i);

11

12 (II) "Firearm" means as defined by
13 W.S. 6-8-403(a)(iii).

14

15 **39-16-105. Exemptions.**

16

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

19

20 (viii) For the purpose of exempting sales of
21 services and tangible personal property as an economic
22 incentive, the following are exempt:

23

1 (M) Purchases of firearms and ammunition.

2 As used in this subparagraph:

3

4 (I) "Ammunition" means as defined by

5 W.S. 6-8-403(a)(i);

6

7 (II) "Firearm" means as defined by

8 W.S. 6-8-403(a)(iii).

9

10 **Section 2.** This act shall apply to sales and
11 purchases of firearms and ammunition on and after July 1,
12 2025.

13

14 **Section 3.** This act is effective July 1, 2025.

15

16

(END)