

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, ammunition
3 and archery equipment; providing applicability; and
4 providing for an 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 new
9 subparagraphs (W) and (Y) and 39-16-105(a)(viii) by
10 creating new subparagraphs (M) and (N) 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 (Y) Sales of archery equipment. As used in
16 this subparagraph "archery equipment" means bows,
17 crossbows, arrows, bolts, arrow points and broadheads.

18

19 **39-16-105. Exemptions.**

20

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

23

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

4

5 (M) Purchases of firearms and ammunition.

6 As used in this subparagraph:

7

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

10

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

13

14 (N) Purchases of archery equipment. As used
15 in this subparagraph "archery equipment" means bows,
16 crossbows, arrows, bolts, arrow points and broadheads.

17

18 **Section 2.** This act shall apply to sales and
19 purchases of firearms, ammunition and archery equipment on
20 and after July 1, 2025.

21

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

2

3 (END)