

# Wyoming Liberty Index

61<sup>st</sup> Wyoming Legislature ★ 2011 General Session

## **HB0026, Data processing center-sales/use tax exemption.**

Sponsors: Representative(s) Illoway, Brown, Buchanan, Byrd, Patton, Pedersen and Throne and  
Senator(s) Burns, Cooper, Emerich, Jennings, Martin and Ross

### **Comments**

Expands the sales tax exemption for data centers to include software. A special case for a coddled industry.

One form of business should not receive different treatment or privilege than another. This is essentially a subsidy.

Weighted Rating: -1.00. Unweighted Rating: -1.00.

### **Categories**

Free Market, Limited Government, and Taxation

### **Document Status**

Final