



E STATE OF WYOMING

RECORDED

11 95 78

ED HERSCHLER
GOVERNOR

Attorney General

copy to Wayne - 3/9/78

CHEYENNE, WYOMING 82002

file

V. FRANK MENDICINO
ATTORNEY GENERAL

January 4, 1978

Larry J. Bourret
Commissioner
Wyoming Department of Agriculture

RE: Wyoming sales tax and Conservation Districts

Dear Larry:

This is in reply to your letter of December 13, 1977, concerning whether Conservation Districts within the State of Wyoming are exempt from sales tax.

The only previous Attorney General Opinion pertaining to taxes involving conservation districts that I am aware of is Opinion No. 83 dated July 18, 1956, which held that the real property owned by such districts was subject to taxation. This conclusion was based on the fact that the legislature in 1955 took away the exemption for such taxes as provided in the 1945 Act.

However, with respect to sales taxes, Attorney General Opinion No. 76-01 dated March 24, 1976, which held that sales made by weed and pest control districts are subject to the Wyoming sales tax, is applicable to conservation districts.

As stated in both the 1956 and 1976 Opinions, a statutory grant of exemption from taxation is never presumed, but must be clearly conferred in plain terms and strictly construed. Consequently, any sales (as that term is defined in the Weed & Pest Opinion) made by a conservation district under the authority conferred upon it, and specifically under the provisions of W.S. 11-245(G) and (L), would be subject to sales tax, as the current Act (Wyoming Conservation Districts Law, W.S. 11-234 through 11-249) does not specifically exempt a district's sales from the collection and remittance of such tax.

Larry J. Bourret
January 4, 1978
Page 2

On the other hand, sales to conservation districts are specifically exempt from sales tax and the district does not have to pay the same since they are a governmental subdivision of the State. (W.S. 39-6-405(a)(xi) effective January 1, 1978.) This district exemption was contained in prior law but recodified by the 1977 Legislature.

This letter of advice is strictly for your use and the agency involved; it does not nor should it be construed to be a formal Attorney General's opinion and accordingly, it is not to be disseminated, cited, published or reprinted as an Attorney General's opinion. ✓

Very sincerely yours,



Charles J. Carroll
Deputy Attorney General
Civil Division

CJC:gs
enc: