

HOUSE BILL NO. HB0289

Sales & use tax-mining equipment.

Sponsored by: Representative(s) Childers, Miller and
Wostenberg

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales and use tax exemption for equipment used in mining as
3 specified; providing definitions; 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. 39-15-101(a) by creating new
9 paragraphs (xix) through (xxi), 39-15-105(a)(viii) by
10 creating new subparagraphs (M) and (N), 39-16-101(a) by
11 creating new paragraphs (xiii) through (xv) and
12 39-16-105(a)(viii) by creating new subparagraphs (C) and
13 (D) are amended to read:

14

15 **39-15-101. Definitions.**

16

17 (a) As used in this article:

1

2

(xix) "Mining" means any activity subject to taxation pursuant to chapter 14 of this title;

4

5

(xx) "Mining equipment" means all tangible personal property eligible for a sales tax exemption pursuant to W.S. 39-15-105(a)(viii)(M), and includes both the basic unit and any adjunct or attachment necessary for the basic unit to accomplish its intended function;

10

11

(xxi) "NAICS" means the Northern American Industry Classification System manual of 2002 that organizes establishments into industries on the basis of the activity in which they are primarily engaged.

15

16

39-15-105. Exemptions.

17

18

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

20

21

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

24

1 (M) The sale or lease of machinery to be
2 used in this state directly and predominantly in mining, if
3 the sale or lease:

4
5 (I) Is to a person engaged in the
6 mining industry classified by the department under the
7 NAICS code mining sector 21;

8
9 (II) Does not include noncapitalized
10 equipment; and

11
12 (III) Is completed in the case of a
13 sale, or executed in the case of a lease, on or after July
14 1, 2003.

15
16 (N) The sale of electricity to be used in
17 this state directly and predominantly in the mining
18 industry classified by the department under the NAICS code
19 mining sector 21.

20
21 **39-16-101. Definitions.**

22
23 (a) As used in this article:

24

1 (xiii) "Mining" means any activity subject to
2 taxation pursuant to chapter 14 of this title;

3
4 (xiv) "Mining equipment" means all tangible
5 personal property eligible for a use tax exemption pursuant
6 to W.S. 39-16-105(a)(viii)(C), and includes both the basic
7 unit and any adjunct or attachment necessary for the basic
8 unit to accomplish its intended function;

9
10 (xv) "NAICS" means the Northern American
11 Industry Classification System manual of 2002 that
12 organizes establishments into industries on the basis of
13 the activity in which they are primarily engaged.

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:

1 (C) The purchase or lease of machinery to
2 be used in this state directly and predominantly in mining,
3 if the sale or lease:

4
5 (I) Is to a person engaged in the
6 mining industry classified by the department under the
7 NAICS code mining sector 21;

8
9 (II) Does not include noncapitalized
10 equipment; and

11
12 (III) Is completed in the case of a
13 sale, or executed in the case of a lease, on or after July
14 1, 2003.

15
16 (D) The sale of electricity to be used in
17 this state directly and predominantly in the mining
18 industry classified by the department under the NAICS code
19 mining sector 21.

20
21 **Section 2.** This act is effective July 1, 2003.

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23

(END)