

HOUSE BILL NO. HB0038

Sales & use tax-well activities.

Sponsored by: Representative(s) Childers and Wostenberg
and Senator(s) Erb

A BILL

for

1 AN ACT relating to taxation and revenue; creating a sales
2 tax exemption for services performed within an oil or gas
3 well site as specified; repealing conflicting provision;
4 and providing for an effective date.

5

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

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8 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
9 subparagraph (O) is amended to read:

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11 **39-15-105. Exemptions.**

12

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

15

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 (O) The sales price paid for all services
6 rendered to real or tangible personal property within an
7 oil or gas well site beginning with and including the
8 setting and cementing of production casing, or if
9 production casing is not set as in the case of an open hole
10 completion, after the completion of the underreaming or the
11 attainment of total depth of the oil or gas well and
12 continuing with all activities sequentially required for
13 the production of any oil or gas well regardless of the
14 chronological occurrence of the activity. All services
15 required during the entire productive life of the well,
16 including recompletion, all the way through abandonment
17 shall be subject to this subparagraph.

18
19 **Section 2.** 39-15-103(a)(i)(K) is repealed.

20
21 **Section 3.** This act is effective July 1, 2004.

22
23 (END)