

HOUSE BILL NO. HB0181

Utility tax relief.

Sponsored by: Representative(s) Reese, Bagby, Berger,
Harvey, Hastert, Iekel, Martin, McOmie,
Robinson and Thompson and Senator(s) Burns,
Cathcart, Decaria, Geis and Sessions

A BILL

for

1 AN ACT relating to sales and use tax on specified
2 utilities; providing an exemption from sales and use tax
3 for sales of gas, heating oil, propane and electricity as
4 specified; providing an appropriation; and providing for an
5 effective date.

6

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

8

9 **Section 1.** W.S. 39-15-105(a)(vi) by creating a new
10 subparagraph (E) and 39-16-105(a)(vi) by creating a new
11 subparagraph (E) are amended to read:

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13 **39-15-105. Exemptions.**

14

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

3

4 (vi) For the purpose of exempting sales of
5 services and tangible personal property which are essential
6 human goods and services, the following are exempt:

7

8 (E) For the period April 1, 2004 through
9 March 31, 2005, sales of gas by a gas public utility under
10 W.S. 37-1-101(a)(vi)(D), heating oil, propane and sales of
11 electricity by an electric public utility under W.S.
12 37-1-101(a)(vi)(C) for domestic consumption. The department
13 of revenue may adopt rules or issue a directive to
14 implement this paragraph, including, but not limited to,
15 rules or a directive requiring an affected utility to state
16 on customers' bills the reduction resulting from this
17 paragraph.

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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 (vi) For the purpose of exempting sales of
2 services and tangible personal property and services which
3 are essential human goods and services, the following are
4 exempt:

5
6 (E) For the period April 1, 2004 through
7 March 31, 2005, sales of gas by a gas public utility under
8 W.S. 37-1-101(a)(vi)(D), heating oil, propane and sales of
9 electricity by an electric public utility under W.S.
10 37-1-101(a)(vi)(C) for domestic consumption. The department
11 of revenue may adopt rules or issue a directive to
12 implement this paragraph, including, but not limited to,
13 rules or a directive requiring an affected utility to state
14 on customers' bills the reduction resulting from this
15 paragraph.

16
17 **Section 2.** For the period beginning April 1, 2004 and
18 ending June 30, 2005, there is appropriated to the
19 department of revenue from the general fund six million
20 dollars (\$6,000,000.00) for the purpose of maintaining
21 revenues to local governments that otherwise would be
22 distributed to local governments under W.S. 39-15-111 and
23 39-16-111 but for the sales and use tax exemptions provided
24 under this act. The department of revenue is authorized to

1 distribute monthly to local governments funds appropriated
2 under this section based upon historical data on
3 distributions made to local governments from sales and use
4 tax revenues from gas, heating oil, propane and electric
5 utilities. Appropriations under this section shall not be
6 expended for any purpose other than as stated in this
7 section, and unobligated funds shall revert to the budget
8 reserve account on June 30, 2005.

9

10 **Section 3.** This act is effective April 1, 2004.

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12

(END)