

HOUSE BILL NO. HB0272

Coal beneficiation facilities-tax exemptions.

Sponsored by: Representative(s) Edwards and Lockhart and
Senator(s) Anderson, J.

A BILL

for

1 AN ACT relating to taxation and revenue; creating a sales
2 and use tax exemption for new coal gasification or coal
3 liquefaction facilities as specified; 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. 39-15-105(a)(viii) by creating a new
9 subparagraph (P) and 39-16-105(a)(viii) by creating a new
10 subparagraph (E) are amended to read:

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12 **39-15-105. Exemptions.**

13

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

16

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 (P) The sale of equipment used to construct
6 a new coal gasification or coal liquefaction facility. The
7 exemption provided by this subparagraph shall be limited to
8 the acquisition of equipment used in a project to make it
9 operational. The exemption shall not apply to tools and
10 other equipment used in construction of a new facility,
11 contracted services required for construction and routine
12 maintenance activities and equipment utilized or acquired
13 after the facility is operational.

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 (E) The purchase of equipment used to
2 construct a new coal gasification or coal liquefaction
3 facility. The exemption provided by this subparagraph
4 shall be limited to the acquisition of equipment used in a
5 project to make it operational. The exemption shall not
6 apply to tools and other equipment used in construction of
7 a new facility, contracted services required for
8 construction and routine maintenance activities and
9 equipment utilized or acquired after the facility is
10 operational.

11

12 **Section 2.** This act is effective January 1, 2006.

13

14 (END)