

HOUSE BILL NO. HB0315

Sales & use tax exemption-electrical generating facilities.

Sponsored by: Representative(s) Miller and Lockhart

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales and use tax exemption for new electrical generating
3 facilities and electrical transmission lines as specified;
4 and providing for an effective date.

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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 new
9 subparagraphs (P) and (Q) and 39-16-105(a)(viii) by
10 creating new subparagraphs (E) and (F) 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 generate
6 electricity from a new electrical generating 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 up to the point of interconnection with an
10 existing transmission grid, generating equipment, control
11 and monitoring systems, power lines, substation equipment,
12 lighting, fencing, pipes and other equipment for locating
13 power lines and poles. The exemption shall not apply to
14 tools and other equipment used in construction of a new
15 facility, contracted services required for construction and
16 routine maintenance activities and equipment utilized or
17 acquired after the electrical generating facility is
18 operational;

19
20 (Q) The sale of tangible personal property
21 used in the transmission of electricity. The exemption
22 provided by this subparagraph shall be limited to the
23 acquisition of tangible personal property used in the
24 operation of a transmission line with a rating equal to or

greater than two hundred thirty (230) kilovolts including power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. The exemption shall not apply to tools and other equipment used in construction of a new transmission line, contracted services required for construction and routine maintenance activities and equipment utilized or acquired after the transmission facility is operational.

39-16-105. Exemptions.

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

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

(E) The purchase of equipment used to generate electricity from a new electrical generating facility. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid,

1 generating equipment, control and monitoring systems, power
2 lines, substation equipment, lighting, fencing, pipes and
3 other equipment for locating power lines and poles. The
4 exemption shall not apply to tools and other equipment used
5 in construction of a new facility, contracted services
6 required for construction and routine maintenance
7 activities and equipment utilized or acquired after the
8 electrical generating facility is operational;

9
10 (F) The purchase of tangible personal
11 property used in the transmission of electricity. The
12 exemption provided by this subparagraph shall be limited to
13 the acquisition of tangible personal property used in the
14 operation of a transmission line with a rating equal to or
15 greater than two hundred thirty (230) kilovolts including
16 power lines, substation equipment, lighting, fencing, pipes
17 and other equipment for locating power lines and poles.
18 The exemption shall not apply to tools and other equipment
19 used in construction of a new transmission line, contracted
20 services required for construction and routine maintenance
21 activities and equipment utilized or acquired after the
22 transmission facility is operational.

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