

**WORKING DRAFT**

HOUSE BILL NO. \_\_\_\_\_

Industrial facilities.

Sponsored by: Joint Minerals, Business and Economic  
Development Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; creating a sales  
2 and use tax exemption for industrial facilities; providing  
3 for annual reports; providing for a sunset; and providing  
4 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 a new  
9 subparagraph (S) and 39-16-105(a)(viii) by creating a new  
10 subparagraph (H) are amended to read:

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

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

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

(S) The sale of equipment used to construct upgrades or retrofits to existing industrial facilities to protect the environment and to meet applicable environmental standards. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in an upgrade or retrofit project to make it operational. The exemption shall not apply to tools and other equipment used in construction of an upgrade or retrofit project, contracted services required for construction, or routine maintenance activities. This subparagraph is repealed effective June 30, 2015.

**39-16-105. Exemptions.**

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

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

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5           (H) The purchase of equipment used to  
6 construct upgrades or retrofits to existing industrial  
7 facilities to protect the environment and to meet  
8 applicable environmental standards. The exemption provided  
9 by this subparagraph shall be limited to the acquisition of  
10 equipment used in an upgrade or retrofit project to make it  
11 operational. The exemption shall not apply to tools and  
12 other equipment used in construction of an upgrade or  
13 retrofit project, contracted services required for  
14 construction, or routine maintenance activities. This  
15 subparagraph is repealed effective June 30, 2015.

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17           **Section 2.**

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19           (a) The Wyoming business council and the department  
20 of revenue shall jointly report on or before November 1 of  
21 each year the exemption provided by this act is in effect  
22 to the joint minerals, business and economic development  
23 interim committee. The report shall evaluate the

1 cumulative effects of the exemption from initiation of the  
2 exemption and shall include:

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4 (i) A history of employment in industrial  
5 facilities in terms of numbers of employees, full-time and  
6 part-time employees, and rate of turnover;

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8 (ii) A history of wages and benefits  
9 disaggregated by gender for each job category; and

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11 (iii) A comprehensive history of taxes paid to  
12 the state of Wyoming by companies owning industrial  
13 facilities.

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15 **Section 3.** This act is effective immediately upon  
16 completion of all acts necessary for a bill to become law  
17 as provided by Article 4, Section 8 of the Wyoming  
18 Constitution.

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(END)