

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 This subparagraph is repealed effective June 30, 2015.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 history of taxes paid or owed to the
12 state of Wyoming by companies owning industrial facilities.

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

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(END)