

**WORKING DRAFT**

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

Clean coal technology.

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 clean coal technology; 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 clean coal technology, including but not limited to circulating fluidized bed combustion, low nitrogen oxide (NOx) burners, supercritical and ultra supercritical boilers and associated pollution control equipment, overfire air, electrostatic precipitators, scrubbers, flue gas desulphurization, selective catalytic reduction and mercury removal for pollution control, as well as carbon dioxide sequestration and monitoring equipment. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a construction project to make it operational. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction, or routine maintenance activities. This subparagraph is repealed effective June 30, 2015.

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

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

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

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8                       (H) The purchase of equipment used to  
9 construct clean coal technology, including but not limited  
10 to circulating fluidized bed combustion, low nitrogen oxide  
11 (NOx) burners, supercritical and ultra supercritical  
12 boilers and associated pollution control equipment,  
13 overfire air, electrostatic precipitators, scrubbers, flue  
14 gas desulphurization, selective catalytic reduction and  
15 mercury removal for pollution control, as well as carbon  
16 dioxide sequestration and monitoring equipment. The  
17 exemption provided by this subparagraph shall be limited to  
18 the acquisition of equipment used in a construction project  
19 to make it operational. The exemption shall not apply to  
20 tools and other equipment used in construction of a new  
21 facility, contracted services required for construction, or  
22 routine maintenance activities. This subparagraph is  
23 repealed effective June 30, 2015.

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1           **Section 2.**

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3           (a) The Wyoming business council and the department  
4 of revenue shall jointly report on or before November 1 of  
5 each year the exemption provided by this act is in effect  
6 to the joint minerals, business and economic development  
7 interim committee. The report shall evaluate the  
8 cumulative effects of the exemption from initiation of the  
9 exemption and shall include:

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11           (i) A history of employment in the clean coal  
12 technology industry in terms of numbers of employees, full-  
13 time and part-time employees and rate of turnover;

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

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18           (iii) A history of taxes paid or owed to the  
19 state of Wyoming by companies in the clean coal technology  
20 industry.

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

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(END)