

HOUSE BILL NO. HB0319

Sales and use tax exemption-renewable resources.

Sponsored by: Representative(s) Anderson, R., Meyer and
Throne and Senator(s) Coe and Vasey

A BILL

for

1 AN ACT relating to sales and use tax; delaying the repeal
2 date for the sales and use tax exemptions for equipment
3 used in the generation of renewable resources; requiring a
4 report; and providing for an 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)(N) and
9 39-16-105(a)(viii)(C) are amended to read:

10

11 **39-15-105. Exemptions.**

12

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

15

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 (N) Sales of equipment used to generate
6 electricity from renewable resources. As used in this
7 subparagraph, "renewable resources" includes wind
8 generation, solar, biomass, landfill gas, hydro, nuclear
9 power, hydrogen and geothermal energy. The exemption
10 provided by this subparagraph shall be limited to the
11 acquisition of equipment used in a project to make it
12 operational up to the point of interconnection with an
13 existing transmission grid including wind turbines,
14 generating equipment, control and monitoring systems, power
15 lines, substation equipment, lighting, fencing, pipes and
16 other equipment for locating power lines and poles. The
17 exemption shall not apply to tools and other equipment used
18 in construction of a new facility, contracted services
19 required for construction and routine maintenance
20 activities and equipment utilized or acquired after the
21 project is operational. This subparagraph is repealed
22 effective June 30, ~~2008~~2012;

23
24 **39-16-105. Exemptions.**

1

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

4

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

8

9 (C) Sales of equipment used to generate
10 electricity from renewable resources. As used in this
11 subparagraph, "renewable resources" includes wind
12 generation, solar, biomass, landfill gas, hydro, nuclear
13 power, hydrogen and geothermal energy. The exemption
14 provided by this subparagraph shall be limited to the
15 acquisition of equipment used in a project to make it
16 operational up to the point of interconnection with an
17 existing transmission grid including wind turbines,
18 generating equipment, control and monitoring systems, power
19 lines, substation equipment, lighting, fencing, pipes and
20 other equipment for locating power lines and poles. The
21 exemption shall not apply to tools and other equipment used
22 in construction of a new facility, contracted services
23 required for construction and routine maintenance
24 activities and equipment utilized or acquired after the

1 project is operational. This subparagraph is repealed
2 effective June 30, ~~2008~~2012;

3

4 **Section 2.** The department of revenue shall report on
5 or before September 1, 2009 to the governor and the joint
6 revenue interim committee on the total fiscal impact of the
7 exemptions granted by W.S. 39-15-105(a)(viii)(N) and
8 39-16-105(a)(viii)(C). The report shall include any
9 recommendations for statutory changes.

10

11 **Section 3.** This act is effective July 1, 2007.

12

13

(END)