

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

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

Clean coal facility-tax exemption.

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

A BILL

for

1 AN ACT relating to taxation and revenue; adding a  
2 definition; providing an exemption from property tax for a  
3 clean coal facility; requiring a report; and providing for  
4 an effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 39-11-101(a) by creating a new  
9 paragraph (xviii) and by renumbering (xviii) as (xix),  
10 39-11-105(a) by creating a new paragraph (xxxviii) and by  
11 creating a new subsection (c) are amended to read:

12

13 **39-11-101. Definitions.**

1

2 (a) As used in this act unless otherwise specifically

3 provided:

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5 (xviii) "Clean coal facility" means any plant or  
6 facility, including a plant or facility commonly known as  
7 coal gasification, coal liquefaction, coal-to-gas, coal-to-  
8 chemicals, integrated gasification combined cycle or coal-  
9 to-liquids, which utilizes any process that converts a  
10 solid or liquid product from coal, petroleum residue,  
11 biomass or other material that is recovered for its energy  
12 or feedstock value, into a synthesis gas composed primarily  
13 of carbon monoxide and hydrogen for direct use or  
14 subsequent chemical or physical conversion, which  
15 conversion results in the production of chemical feedstock,  
16 liquid transportation fuel, natural gas or the production  
17 of electricity using both a combustion turbine and a steam  
18 turbine;

19

20 ~~(xviii)~~ (xix) "This act" means W.S. 39-11-101  
21 through 39-19-111.

22

23 **39-11-105. Exemptions.**

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2 (a) The following property is exempt from property

3 taxation:

4

5 (xxxviii) All property, including property under6 construction, located within the boundary of a permitted7 clean coal facility, including above ground machinery and8 equipment required to deliver the mined product to the9 clean coal facility. Such property shall not include10 mobile machinery and equipment.

11

12 (c) The industrial siting council, in consultation13 with the department, shall report on the exemption granted14 under paragraph (a)(xxxviii) of this section to the joint15 appropriations, the joint revenue and the joint minerals,16 business and economic development interim committees17 regarding the contributions of the clean coal facility to18 the economy of Wyoming. The date for submission of the19 report shall be determined by the industrial siting20 council, and shall be no sooner than fifteen (15) years21 after commencement of operations at the clean coal22 facility, and no later than seventeen (17) years after23 commencement of operations. The operator of the clean coal

1 facility shall certify to the industrial siting council the  
2 date of commencement of operations, which date is defined  
3 to be when sufficient testing has been completed at the  
4 clean coal facility to meet production levels at sustained  
5 operations. The report shall include a discussion of the  
6 operations of the clean coal facility, the products  
7 produced, the amount of coal mined, the amount of other  
8 fuels consumed, the economic benefits that have accrued to  
9 Wyoming from the construction and operation of the clean  
10 coal facility, the tax revenues generated by the clean coal  
11 facility, the effect of the exemptions from tax that have  
12 been granted to the clean coal facility and the costs of  
13 construction and operation of the clean coal facility. The  
14 owner of the clean coal facility shall cooperate with the  
15 state agencies in undertaking this analysis and shall  
16 provide to the agencies such information, including audited  
17 financial statements, as is publicly available.

18

19 **Section 2.** This act is effective July 1, 2009.

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(END)