

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

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

Clean coal facility-coal taxation.

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 a tax exemption for coal consumed in  
3 a clean coal facility; requiring a report; and providing  
4 for 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), by renumbering (xviii) as (xix) and  
10 39-14-105(a) and by creating a new subsection (e) are  
11 amended to read:

12

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

1

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

3 provided:

4

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 **39-14-105. Exemptions.**

1

2 (a) Coal has no value and is exempt from taxation if  
3 it is consumed prior to sale for the purpose of treating or  
4 processing coal produced from the same mine or if it is  
5 consumed in a clean coal facility in Wyoming.

6

7 (e) The industrial siting council, in consultation  
8 with the department, shall report on the exemption granted  
9 by subsection (a) of this section to the joint  
10 appropriations, the joint revenue and the joint minerals,  
11 business and economic development interim committees  
12 regarding the contributions of the clean coal facility to  
13 the economy of Wyoming. The date for submission of the  
14 report shall be determined by the industrial siting  
15 council, and shall be no sooner than fifteen (15) years  
16 after commencement of operations at the clean coal  
17 facility, and no later than seventeen (17) years after  
18 commencement of operations. The report shall include a  
19 discussion of the operations of the clean coal facility,  
20 the products produced, the amount of coal mined, the amount  
21 of other fuels consumed, the economic benefits that have  
22 accrued to Wyoming from the construction and operation of  
23 the clean coal facility, the tax revenues generated by the

1 clean coal facility, the effect of the exemptions from tax  
2 that have been granted to the clean coal facility and the  
3 costs of construction and operation of the clean coal  
4 facility. The owner of the clean coal facility shall  
5 cooperate with the state agencies in undertaking this  
6 analysis and shall provide to the agencies such  
7 information, including audited financial statements, as is  
8 publicly available.

9

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

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12

(END)