

HOUSE BILL NO. HB0215

Tax exemption for renewable resources.

Sponsored by: Representative(s) Anderson, R., Harshman and  
Steward

A BILL

for

1 AN ACT relating to taxation and revenue; changing the date  
2 of repeal for and specifying the applicability of the tax  
3 exemption for equipment used to generate energy from  
4 renewable resources; 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, hydrogen  
9 and geothermal energy. The exemption provided by this  
10 subparagraph shall be limited to the acquisition of  
11 equipment used in a project to make it operational up to  
12 the point of interconnection with an existing transmission  
13 grid including wind turbines, generating equipment, control  
14 and monitoring systems, power lines, substation equipment,  
15 lighting, fencing, pipes and other equipment for locating  
16 power lines and poles. The exemption shall not apply to  
17 tools and other equipment used in construction of a new  
18 facility, contracted services required for construction and  
19 routine maintenance activities and equipment utilized or  
20 acquired after the project is operational. This  
21 subparagraph is ~~repealed effective June 30, 2012;~~  
22 applicable as follows:

23

1                   (I) On and after January 1, 2010, the  
2 exemption shall apply to sales of equipment for projects  
3 where either the project developer is the landowner for the  
4 project prior to January 1, 2010, or where the project  
5 developer has, prior to January 1, 2010, entered into a  
6 written contract with a landowner that describes the  
7 project with specificity, including a description of  
8 equipment to be purchased and placed on the landowner's  
9 land and has made payment to the landowner under terms of  
10 the contract. To be eligible for the exemption, the  
11 project developer shall have received all required permits  
12 and approvals from all governmental agencies for the  
13 development and construction of the project. Evidence of  
14 compliance with this subparagraph shall be submitted to the  
15 department with the request for an exemption. Equipment  
16 eligible for the exemption shall be purchased and delivered  
17 within the state of Wyoming on or before December 31, 2011  
18 for storage, use or consumption by the developer to qualify  
19 for the exemption. The exemption provided under this  
20 subdivision of this subparagraph is repealed effective  
21 December 31, 2011;

22  
23                   (II) On and after January 1, 2010, the  
24 exemption shall apply to sales of equipment used to

1 generate electricity from renewable resources with a total  
2 net rating capacity of not more than twenty-five (25)  
3 kilowatts, or where the entire renewable energy system is  
4 to be for off-grid use. The exemption provided under this  
5 subdivision of this subparagraph is repealed effective June  
6 30, 2012.

7

8 **39-16-105. Exemptions.**

9

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

12

13 (viii) For the purpose of exempting sales of  
14 services and tangible personal property as an economic  
15 incentive, the following are exempt:

16

17 (C) Sales of equipment used to generate  
18 electricity from renewable resources. As used in this  
19 subparagraph, "renewable resources" includes wind  
20 generation, solar, biomass, landfill gas, hydro, hydrogen  
21 and geothermal energy. The exemption provided by this  
22 subparagraph shall be limited to the acquisition of  
23 equipment used in a project to make it operational up to  
24 the point of interconnection with an existing transmission

1 grid including wind turbines, generating equipment, control  
2 and monitoring systems, power lines, substation equipment,  
3 lighting, fencing, pipes and other equipment for locating  
4 power lines and poles. The exemption shall not apply to  
5 tools and other equipment used in construction of a new  
6 facility, contracted services required for construction and  
7 routine maintenance activities and equipment utilized or  
8 acquired after the project is operational. This  
9 subparagraph is ~~repealed effective June 30, 2012;~~  
10 applicable as follows:

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12 (I) On and after January 1, 2010, the  
13 exemption shall apply to sales of equipment for projects  
14 where either the project developer is the landowner for the  
15 project prior to January 1, 2010, or where the project  
16 developer has, prior to January 1, 2010, entered into a  
17 written contract with a landowner that describes the  
18 project with specificity, including a description of  
19 equipment to be purchased and placed on the landowner's  
20 land and has made payment to the landowner under terms of  
21 the contract. To be eligible for the exemption, the  
22 project developer shall have received all required permits  
23 and approvals from all governmental agencies for the  
24 development and construction of the project. Evidence of

1 compliance with this subparagraph shall be submitted to the  
2 department with the request for an exemption. Equipment  
3 eligible for the exemption shall be purchased and delivered  
4 within the state of Wyoming on or before December 31, 2011  
5 for storage, use or consumption by the developer to qualify  
6 for the exemption. The exemption provided under this  
7 subdivision of this subparagraph is repealed effective  
8 December 31, 2011;

9  
10 (II) On and after January 1, 2010, the  
11 exemption shall apply to sales of equipment used to  
12 generate electricity from renewable resources with a total  
13 net rating capacity of not more than twenty-five (25)  
14 kilowatts, or where the entire renewable energy system is  
15 to be for off-grid use. The exemption provided under this  
16 subdivision of this subparagraph is repealed effective June  
17 30, 2012.

18  
19 **Section 2.** This act is effective immediately upon  
20 completion of all acts necessary for a bill to become law  
21 as provided by Article 4, Section 8 of the Wyoming  
22 Constitution.

23

24

(END)