

## HOUSE BILL NO. HB0186

Tax exemption for natural gas filling stations equipment.

Sponsored by: Representative(s) Petroff, Burkhart, Larsen  
and Sommers and Senator(s) Christensen

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales  
2 and use tax exemption for equipment purchased to dispense  
3 natural gas into motor vehicles as specified; providing for  
4 a contingent repeal of the sales and use tax; requiring  
5 reports; and providing for an effective date.

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

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9       **Section 1.** W.S. 39-15-105(a)(viii) by creating a new  
10 subparagraph (T) and 39-16-105(a)(viii) by creating a new  
11 subparagraph (J) are amended to read:

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13       **39-15-105. Exemptions.**

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15       (a) The following sales or leases are exempt from the  
16 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:

(T) The sale of any equipment purchased for the purpose of dispensing natural gas into motor vehicles at a motor vehicle service station or other commercial establishment for serving motor vehicle users. The exemption created by this subdivision and all regulations adopted pursuant to, or in furtherance of, this subdivision are repealed effective upon the governor's certification that the total sales of six million two hundred fifty thousand dollars (\$6,250,000.00) of equipment exempted from taxation under this subdivision has occurred. The department shall immediately report to the governor and the joint revenue interim committee on the sale of equipment which results in the repeal of this subdivision. The governor shall certify to the secretary of state the occurrence of the act which repeals this subdivision. The effective date of the repeal of this subdivision shall be the fifteenth day of the month following the month in which the governor's certification is filed with the secretary of

1 state. The department shall immediately notify the vendors  
2 of the termination of the exemption.

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4 **39-16-105. Exemptions.**

5  
6 (a) The following purchases or leases are exempt from  
7 the excise tax imposed by this article:

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9 (viii) For the purpose of exempting sales of  
10 services and tangible personal property as an economic  
11 incentive, the following are exempt:

12  
13 (J) The purchase of any equipment purchased  
14 for the purpose of dispensing natural gas into motor  
15 vehicles at a motor vehicle service station or other  
16 commercial establishment for serving motor vehicle users.  
17 The exemption created by this subdivision and all  
18 regulations adopted pursuant to, or in furtherance of, this  
19 subdivision are repealed effective upon the governor's  
20 certification that the total sales of six million two  
21 hundred fifty thousand dollars (\$6,250,000.00) of equipment  
22 exempted from taxation under this subdivision has occurred.  
23 The department shall immediately report to the governor and  
24 the joint revenue interim committee on the sale of

1 equipment which results in the repeal of this subdivision.  
2 The governor shall certify to the secretary of state the  
3 occurrence of the act which repeals this subdivision. The  
4 effective date of the repeal of this subdivision shall be  
5 the fifteenth day of the month following the month in which  
6 the governor's certification is filed with the secretary of  
7 state. The department shall immediately notify the vendors  
8 of the termination of the exemption.

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10       **Section 2.** This act is effective July 1, 2013.

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(END)