

HOUSE BILL NO. HB0196

Tax exemption-small scale/off-grid electricity generation.

Sponsored by: Representative(s) Petroff, Connolly,
Esquibel, K., Gingery, Greene, Krone,
Larsen, Nicholas, B. and Zwonitzer, Dv. and
Senator(s) Christensen and Coe

A BILL

for

1 AN ACT relating to sales and use tax; providing for a
2 renewal of the sales and use tax exemption for equipment
3 for small or off-grid electricity generation as specified;
4 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) by creating a
9 new subdivision (III) and 39-16-105(a)(viii)(C) by creating
10 a new subdivision (III) are amended to read:

11

12 **39-15-105. Exemptions.**

13

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

1

2 (viii) For the purpose of exempting sales of
3 services and tangible personal property as an economic
4 incentive, the following are exempt:

5

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

23

1 (III) On and after July 1, 2013, the
2 exemption shall apply to sales of equipment used to
3 generate electricity from renewable resources with a total
4 net rating capacity of not more than twenty-five (25)
5 kilowatts, or where the entire renewable energy system is
6 to be for off-grid use. The exemption provided under this
7 subdivision is repealed effective June 30, 2017.

8
9 **39-16-105. Exemptions.**

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

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

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

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

11

12 (III) On and after July 1, 2013, the
13 exemption shall apply to purchases of equipment used to
14 generate electricity from renewable resources with a total
15 net rating capacity of not more than twenty-five (25)
16 kilowatts, or where the entire renewable energy system is
17 to be for off-grid use. The exemption provided under this
18 subdivision is repealed effective June 30, 2017.

19

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

21

22

(END)