

HOUSE BILL NO. HB0202

EPA equipment requirements-tax exemption.

Sponsored by: Representative(s) Kirkbride, Cannady, Kasperik and Walters and Senator(s) Anderson, J.D. (SD02) and Emerich

A BILL

for

1 AN ACT relating to taxation; providing for an exemption
2 from the imposition of state sales and use tax on equipment
3 purchased for inclusion in an existing electrical
4 generating facility needed to meet federal environmental
5 protection agency requirements as specified; and providing
6 for an effective date.

7

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

9

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

13

14 **39-15-105. Exemptions.**

15

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

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

7
8 (U) Sales of equipment used to construct
9 additions to existing electrical generating facilities
10 which additions are constructed for the sole purpose of
11 meeting federal environmental protection agency
12 requirements implemented after January 1, 2014. The
13 exemption provided by this subparagraph shall be limited to
14 the acquisition of equipment used in a construction project
15 to make the addition operational. The exemption shall not
16 apply to tools and other equipment used in construction and
17 routine maintenance activities nor to equipment utilized or
18 acquired after the addition is operational.

19
20 **39-16-105. Exemptions.**

21
22 (a) The following purchases or leases are exempt from
23 the 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 (K) The purchase of equipment used to
7 construct additions to existing electrical generating
8 facilities which additions are constructed for the sole
9 purpose of meeting federal environmental protection agency
10 requirements implemented after January 1, 2014. The
11 exemption provided by this subparagraph shall be limited to
12 the acquisition of equipment used in a construction project
13 to make the addition operational. The exemption shall not
14 apply to tools and other equipment used in construction and
15 routine maintenance activities nor to equipment utilized or
16 acquired after the addition is operational.

17

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

22

23

(END)