# HB0097 Taxation of broadband internet infrastructure.

Sponsored By: Representative(s) Lindholm, Blackburn, Blake, Clausen, Crank, Olsen, Sommers, Walters and Western and Senator(s) Driskill and Hicks

AN ACT relating to sales and use tax; providing an exemption from sales and use taxes for broadband internet service infrastructure as specified; requiring reports; specifying a sunset date; and providing for an effective date.

1/9/2019	Bill Number Assigned
1/10/2019	H Received for Introduction
1/11/2019	H Introduced and Referred to H02 - Appropriations
1/24/2019	H02 - Appropriations:Recommend Amend and Do Pass 7-0-0-0-0

### ROLL CALL

Ayes: Representative(s) Kinner, Larsen, Nicholas, Olsen, Schwartz, Sommers, Walters

Ayes 7 Nays 0 Excused 0 Absent 0 Conflicts 0

1/24/2019 H Placed on General File

#### HB0097HS001/ADOPTED

Page 1-line 3	After "specified;" insert "requiring reports;
	specifying a sunset date;".
Page 2-line 10	After " <u>subparagraph.</u> " insert " <u>All reporting</u>
	requirements contained in W.S. 39-15-105(b) shall apply
	to this subparagraph, except that the report otherwise
	provided to the joint revenue interim committee shall
	be provided to the joint corporations, elections and
	political subdivisions interim committee.".
Page 4-after line 17	Insert:
- "(III	) This subparagraph is repealed effective July 1,
2024.".	
Page 5-line 16	After " <u>subparagraph.</u> " insert " <u>All reporting</u>
	requirements contained in W.S. 39-16-105(b) shall apply
	to this subparagraph, except that the report otherwise
	provided to the joint revenue interim committee shall
	be provided to the joint corporations, elections and
	political subdivisions interim committee. This
	subparagraph is repealed effective July 1, 2024.".
	NICHOLAS, CHAIRMAN

1/30/2019	Η	COW:Passed
1/31/2019	Η	2nd Reading:Passed
2/1/2019	Η	3rd Reading:Passed 50-8-2-0-0

# ROLL CALL

Ayes: Representative(s) Barlow, Blackburn, Blake, Brown, Burlingame, Clausen, Clem, Clifford, Connolly, Crank, Dayton-Selman, Duncan, Edwards, Eklund, Eyre, Freeman, Furphy, Gray, Haley, Hallinan, Harshman, Henderson, Hunt, Jennings, Kinner, Kirkbride, Larsen, Laursen, Lindholm, Loucks, MacGuire, Nicholas, Obermueller, Olsen, Paxton, Pelkey, Piiparinen, Pownall, Roscoe, Schwartz, Sommers, Stith, Sweeney, Tass, Walters, Washut, Western, Wilson, Yin, Zwonitzer Nays: Representative(s) Burkhart, Flitner, Greear, Miller, Newsome, Salazar, Styvar, Winter Excused: Representative(s) Northrup, Simpson Ayes 50 Nays 8 Excused 2 Absent 0 Conflicts 0

2/4/2019 S Received for Introduction

2/5/2019 S Introduced and Referred to S03 - Revenue

2/8/2019 S03 - Revenue:Recommend Amend and Do Pass 4-1-0-0-0

## ROLL CALL

Ayes: Senator(s) Baldwin, Biteman, Driskill, Ellis
Nays: Senator Case
Ayes 4 Nays 1 Excused 0 Absent 0 Conflicts 0

2/8/2019 S Placed on General File

### HB0097SS001/ADOPTED (TO ENGROSSED COPY)

Page 1-line 9After "(U)" insert ", (b)(intro)".Page 1-line 10After "(K)" insert ", (b)(intro)".Page 4-after line 23Insert:

"(b) The Wyoming business council, the department of workforce services and the department of revenue shall jointly report to the joint revenue interim committee on or before December 1 of each year that the exemption provided by subparagraph (a)(viii)(O), (Q), (R), or (S) or (U) of this section is in effect. If requested by the department of revenue, any person utilizing the exemption under subparagraph (a)(viii)(O) of this section shall report to the department the amount of sales tax exempted, and the number of jobs created or impacted by the utilization of the exemption. The report shall evaluate the cumulative effects of each exemption that is in effect from initiation of the exemption and shall include:

Page 6-after line 4 Insert:

"(b) The Wyoming business council and the department of revenue shall jointly report to the joint revenue interim committee on or before December 1 of each year that the exemption provided by subparagraph (a)(viii)(D), (F), (G), or (H) or (K) of this section is in effect. If requested by the department of revenue, any person utilizing the exemption under subparagraph (a)(viii)(D) of this section shall report to the department the amount of use tax exempted, and the number of jobs created or impacted by the utilization of the exemption. The report shall evaluate the cumulative effects of each exemption that is in effect from initiation of the exemption and shall include:" ELLIS, ACTING CHAIRMAN

HB0097SW001/ADOPTED	(TO ENGROSSED COPY)
Page 2-line 9	Delete " <u>, as</u> " and insert " <u>.</u> ".
Page 2-lines 10 through	14 Delete entirely.
Page 2-line 15	Delete " <u>subdivisions interim committee.</u> ".
Page 4-after line 20	Insert:
	"(6) "Unserved area" means as defined in W.S.
<u>9-12-1501(e).</u> ".	
Page 5-line 13	Delete " <u>, as</u> " and insert " <u>.</u> ".
Page 5-line 14	Delete " <u>defined in W.S. 9-12-1501(e).</u> ".
Page 5-line 21	Delete " <u>39-15-105(a)(viii)(U)</u> " and insert
	" <u>39-15-105(a)(viii)(U)(II)</u> "; delete " <u>All</u> ".
Page 5-lines 22 and 23	Delete entirely.
Page 6-lines 1 and 2	Delete entirely.
Page 6-line 3	Delete " <u>subdivisions interim committee.</u> ". ELLIS
2/14/2019 S COW:Passe	ed

2/15/2019 S 2nd Reading:Passed

2/19/2019 S 3rd Reading: Passed 17-12-1-0-0

#### ROLL CALL

Ayes: Senator(s) Agar, Bebout, Biteman, Boner, Bouchard, Dockstader, Driskill, Ellis, Hicks, Hutchings, James, Moniz, Nethercott, Pappas, Schuler, Steinmetz, Wasserburger

**Nays:** Senator(s) Anderson, Anselmi-Dalton, Baldwin, Case, Coe, Gierau, Kinskey, Kost, Landen, Rothfuss, Scott, Von Flatern

**Excused:** Senator Perkins

Ayes 17 Nays 12 Excused 1 Absent 0 Conflicts 0

2/19/2019 H Received for Concurrence

2/20/2019 H Concur:Passed 55-4-1-0-0

# ROLL CALL

Ayes: Representative(s) Barlow, Blackburn, Blake, Brown, Burkhart, Burlingame, Clausen, Clem, Clifford, Connolly, Crank, Dayton-Selman, Duncan, Edwards, Eklund, Eyre, Flitner, Freeman, Furphy, Gray, Haley, Hallinan, Harshman, Henderson, Hunt, Jennings, Kinner, Kirkbride, Larsen, Laursen, Lindholm, Loucks, MacGuire, Miller, Newsome, Nicholas, Obermueller, Olsen, Paxton, Pelkey, Piiparinen, Pownall, Roscoe, Salazar, Simpson, Sommers, Stith, Styvar, Sweeney, Tass, Walters, Washut, Western, Wilson, Zwonitzer Nays: Representative(s) Greear, Schwartz, Winter, Yin

**Excused:** Representative Northrup

Ayes 55 Nays 4 Excused 1 Absent 0 Conflicts 0

2/20/2019 Assigned Number HEA No. 0059

2/21/2019 H Speaker Signed HEA No. 0059

2/21/2019 S President Signed HEA No. 0059

2/26/2019 Governor Signed HEA No. 0059

2/26/2019 Assigned Chapter Number 120

Chapter No. 120 Session Laws of Wyoming 2019