



Certification Page Regular and Emergency Rules

1. General Information

a. Agency/Board Name <i>See attached list for references</i>			
b. Agency/Board Address		c. Agency/Board City	d. Agency/Board Zip Code
e. Name of Contact Person		f. Contact Telephone Number	
g. Contact Email Address			h. Adoption Date:
i. Program(s) <i>See attached list for references</i>			

2. Rule Type and Information

a. These rules are: <input type="checkbox"/> Emergency Rules <i>(After completing all of Section 2, proceed to Section 5 below)</i> <input type="checkbox"/> Regular Rules	
b. Choose all that apply: <input type="checkbox"/> New Rules* <input type="checkbox"/> Amended Rules <input type="checkbox"/> Repealed Rules	
<i>* "New" rules means the first set of regular rules to be promulgated by the Agency after the Legislature adopted a new statutory provision or significantly amended an existing statute.</i>	
If "New," provide the Enrolled Act number and year enacted:	
c. Provide the Chapter Number, and Short Title of Each Chapter being Created/Amended/Repealed <i>(if more than 5 chapters are being created/amended/repealed, please use the Additional Rule Information form and attach it to this certification)</i>	
Chapter Number:	Short Title:
d. <input type="checkbox"/> The Statement of Reasons is attached to this certification.	
e. If applicable, describe the emergency which requires promulgation of these rules without providing notice or an opportunity for a public hearing:	

3. State Government Notice of Intended Rulemaking

a. Date on which the Notice of Intent containing all of the information required by W.S. 16-3-103(a) was filed with the Secretary of State :
b. Date on which the Notice of Intent and proposed rules in strike and underscore format were provided to the Legislative Service Office :
c. Date on which the Notice of Intent and proposed rules in strike and underscore format were provided to the Attorney General :

4. Public Notice of Intended Rulemaking

a. Notice was mailed 45 days in advance to all persons who made a timely request for advance notice. Yes No N/A

b. A public hearing was held on the proposed rules. Yes No

If "Yes:"	Date:	Time:	City:	Location:
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5. Final Filing of Rules

a. Date on which the Certification Page with original signatures and final rules were sent to the **Attorney General's Office for the Governor's signature:**

b. Date on which final rules were sent to the **Legislative Service Office:**

c. Date on which a PDF of the final rules was electronically sent to the **Secretary of State:**

6. Agency/Board Certification

The undersigned certifies that the foregoing information is correct.

<i>Signature of Authorized Individual</i>	
<i>Printed Name of Signatory</i>	
<i>Signatory Title</i>	
<i>Date of Signature</i>	

7. Governor's Certification

I have reviewed these rules and determined that they:

1. Are within the scope of the statutory authority delegated to the adopting agency;
2. Appear to be within the scope of the legislative purpose of the statutory authority; and, if emergency rules,
3. Are necessary and that I concur in the finding that they are an emergency.

Therefore, I approve the same.

<i>Governor's Signature</i>	
<i>Date of Signature</i>	

Distribution List:

Attorney General

1. Statement of Reasons;
2. Original Certification Page;
3. Summary of Comments (regular rules);
4. Hard copy of rules: clean and strike/underscore; and
5. Memo to Governor documenting emergency (emergency rules).

LSO

1. Statement of Reasons;
2. Copy of Certification Page;
3. Summary of Comments (regular rules);
4. Hard copy of rules: clean and strike/underscore;
5. Electronic copy of rules: clean and strike/underscore; and
6. Memo to Governor documenting emergency (emergency rules).

SOS

1. PDF of clean copy of rules; and
2. Hard copy of Certification Page as delivered by the AG.



State of Wyoming, Department of Revenue, Statement of Principal Reasons

The following rationale is presented for the new rules to Department of Revenue, Rules and Regulations, Chapter 3, Taxation of Electricity From Wind Resources

Section 1 & 2: Identifies the authority and purpose for promulgation of the Chapter 3 rules.

Section 3: Defines specific terms used in the rules.

Section 4: Describes how the generation tax is calculated and when the assessment of the tax begins.

Section 5: Provides for registration of any producer of electricity from wind resources.

Section 6: Describes the reporting process for producers

Section 7: Outlines appeal rights of taxpayers provided for under W.S. 39-11-109.

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CHAPTER 3

TAXATION OF ELECTRICITY FROM WIND RESOURCES

Section 1. Authority.

These rules are adopted pursuant to W.S. 39-22-102.

Section 2. Purpose of the Rules.

The express purpose of this chapter of the rules is as follows:

(a) To provide for the administrative requirements regarding the collection of the tax imposed under Chapter 22 from the producers of electricity from Wind Resources.

(b) To provide rules setting forth the reporting requirements and timeframes for producers of electricity from wind resources.

Section 3. Definitions

(a) "Generation Tax" means the tax imposed on the production of electricity from wind resources.

(b) "Producer" or "Producers" means any person that produces electricity from wind resources. If a person produces electricity for personal consumption, that person is not a producer if the person does not sell or transfer more than 500 kilowatt hours of excess production in any 24 hour period during any calendar year.

Section 4. Administrative functions.

(a) Taxes accrued by the producer during any calendar year shall be reported to the Department on forms provided by the Department.

(b) The rate charged shall be established in W.S. 39-22-104.

(i) This rate shall be assessed against each megawatt hour of electricity produced or portion thereof for sale or trade by the producer.

(ii) Round the number of megawatt hours produced to the nearest whole unit and multiply the result by the current tax rate.

(c) For any producer that began production of electricity prior to January 1, 2009 all electricity produced is subject to the generation tax. If the producer begins production at some time during 2009 then only that power produced in 2012 after the three year exclusion will be subject to the generation tax. As an example if the producer began selling electricity on July 1 of 2009 then only power produced in the last six months of 2012 would be subject to the generation tax.

Section 5. Registration.

(a) Producers who generate electricity in Wyoming for sale in this state must register with the department. The registration is only required in the year when the producer begins generating electricity and is good until the producer ceases producing power in Wyoming and cancels their registration. There is no charge for registration.

Section 6. Reporting Requirements.

(a) Reporting Frequency/due date, Producers.

(i) Producers shall provide an annual report to the department postmarked on or before February 1 for the prior calendar years production.

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(ii) The report will include total power produced during the reporting period. Deductions from the total power produced shall be separately listed for any power produced for the personal consumption of the provider and any allowable excess power produced during the reporting period (must not exceed five hundred (500) kilowatt hours in any 24 hour period). Separately listed will be any power produced which is not subject to the tax.

Section 7. Taxpayer Remedies, Appeals.

(a) Under W.S. 39-11-109 any person aggrieved by any final administrative decision of the department may appeal to the board. Appeals shall be made in a timely manner as provided by rules and regulations of the board by filing with the board a notice of appeal specifying the grounds therefore. The department shall, within a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;