12

DRAFT ONLY NOT APPROVED FOR INTRODUCTION

	SENATE FILE NO
	Coal value added facilities-tax exemptions. Sponsored by: Joint Minerals, Business and Economic Development Interim Committee
	A BILL
	for
1	AN ACT relating to taxation and revenue; amending a sales
2	and use tax exemption to apply to oxy-combustion and
3	advanced coal facilities; and providing for an effective
4	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)(R) and
9	39-16-105(a)(viii)(G) are amended to read:
10	
11	39-15-105. Exemptions.

23

The following sales or leases are exempt from the 1 excise tax imposed by this article: 2 3 (viii) For the purpose of exempting sales of 4 services and tangible personal property as an economic 5 incentive, the following are exempt: 6 7 (R) The sale of equipment used to construct 8 coal gasification, or coal 9 liquefaction, new oxy-combustion or similar advanced coal facility. 10 The 11 exemption provided by this subparagraph shall be limited to 12 the acquisition of equipment used in a project to make it operational. The exemption shall not apply to tools and 13 other equipment used in construction of a new facility, 14 contracted services required for construction and routine 15 maintenance activities nor to equipment utilized or 16 acquired after the facility is operational; 17 18 19 39-16-105. Exemptions. 20 The following purchases or leases are exempt from 21 (a) the excise tax imposed by this article: 22

21

1	(viii) For the purpose of exempting sales of
2	services and tangible personal property as an economic
3	incentive, the following are exempt:
4	
5	(G) The purchase of equipment used to
6	construct a new coal gasification, or coal liquefaction,
7	oxy-combustion or similar advanced coal facility. The
8	exemption provided by this subparagraph shall be limited to
9	the acquisition of equipment used in a project to make it
10	operational. The exemption shall not apply to tools and
11	other equipment used in construction of a new facility,
12	contracted services required for construction and routine
13	maintenance activities nor to equipment utilized or
14	acquired after the facility is operational;
15	
16	Section 2. This act is effective immediately upon
17	completion of all acts necessary for a bill to become law
18	as provided by Article 4, Section 8 of the Wyoming
19	Constitution.
20	

(END)