

WORKING DRAFT

HOUSE BILL NO. _____

Clean coal technology.

Sponsored by: Joint Minerals, Business and Economic
Development Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; creating a sales
2 and use tax exemption for clean coal technology; providing
3 for annual reports; providing for a sunset; and providing
4 for an effective date.

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

7

8 **Section 1.** W.S. 39-15-105(a)(vii) by creating a new
9 subparagraph (S) and 39-16-105(a)(viii) by creating a new
10 subparagraph (H) are amended to read:

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

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

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2 (vii) For the purpose of exempting sales of
3 services provided primarily to businesses, the following
4 are exempt:

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6 (S) The sale of equipment used to construct
7 clean coal technology, including but not limited to
8 circulating fluidized bed combustion, low nitrogen oxide
9 (NOx) burners, supercritical and ultra supercritical
10 boilers and associated pollution control equipment,
11 overfire air, electrostatic precipitators, scrubbers, flue
12 gas desulphurization, selective catalytic reduction and
13 mercury removal for pollution control, as well as carbon
14 dioxide sequestration and monitoring equipment. The
15 exemption provided by this subparagraph shall be limited to
16 the acquisition of equipment used in a construction project
17 to make it operational. The exemption shall not apply to
18 tools and other equipment used in construction of a new
19 facility, contracted services required for construction, or
20 routine maintenance activities. This subparagraph is
21 repealed effective June 30, 2015.

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23 **39-16-105. Exemptions.**

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

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

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8 (H) The purchase of equipment used to
9 construct clean coal technology, including but not limited
10 to circulating fluidized bed combustion, low nitrogen oxide
11 (NOx) burners, supercritical and ultra supercritical
12 boilers and associated pollution control equipment,
13 overfire air, electrostatic precipitators, scrubbers, flue
14 gas desulphurization, selective catalytic reduction and
15 mercury removal for pollution control, as well as carbon
16 dioxide sequestration and monitoring equipment. The
17 exemption provided by this subparagraph shall be limited to
18 the acquisition of equipment used in a construction project
19 to make it operational. The exemption shall not apply to
20 tools and other equipment used in construction of a new
21 facility, contracted services required for construction, or
22 routine maintenance activities. This subparagraph is
23 repealed effective June 30, 2015.

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1 **Section 2.**

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3 (a) The Wyoming business council and the department
4 of revenue shall jointly report on or before November 1 of
5 each year the exemption provided by this act is in effect
6 to the joint minerals, business and economic development
7 interim committee. The report shall evaluate the
8 cumulative effects of the exemption from initiation of the
9 exemption and shall include:

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11 (i) A history of employment in the clean coal
12 technology industry in terms of numbers of employees, full-
13 time and part-time employees and rate of turnover;

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15 (ii) A history of wages and benefits
16 disaggregated by gender for each job category; and

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18 (iii) A comprehensive history of taxes paid to
19 the state of Wyoming by companies in the clean coal
20 technology industry.

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1 **Section 3.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

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6

(END)