

HOUSE BILL NO. HB0169

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.

5

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

7

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

11

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

13

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

16

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 (S) The sale of equipment used to construct
6 clean coal technology, including those leading edge
7 technologies, in development but not currently used in this
8 state as of March 1, 2007, or a commercial product whose
9 deployment in a coal combustion plant would allow for the
10 significant reduction of mercury, carbon dioxide and
11 criteria pollutants. As used in this subparagraph,
12 "significant reduction" means the equipment shall advance
13 the environmental and efficiency performance beyond the
14 level of technologies that are in commercial service at
15 that facility. The exemption provided by this subparagraph
16 shall be limited to the acquisition of equipment used in a
17 construction project to make it operational. The exemption
18 shall not apply to tools and other equipment used in
19 construction of a new facility, contracted services
20 required for construction, or routine maintenance
21 activities. This subparagraph is repealed effective June
22 30, 2015.

23
24 **39-16-105. Exemptions.**

1

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

4

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

8

9 (H) The purchase of equipment used to
10 construct clean coal technology, including those leading
11 edge technologies, in development but not currently used in
12 this state as of March 1, 2007, or a commercial product
13 whose deployment in a coal combustion plant would allow for
14 the significant reduction of mercury, carbon dioxide and
15 criteria pollutants. As used in this subparagraph,
16 "significant reduction" means the equipment shall advance
17 the environmental and efficiency performance beyond the
18 level of technologies that are in commercial service at
19 that facility. The exemption provided by this subparagraph
20 shall be limited to the acquisition of equipment used in a
21 construction project to make it operational. The exemption
22 shall not apply to tools and other equipment used in
23 construction of a new facility, contracted services
24 required for construction, or routine maintenance

1 activities. This subparagraph is repealed effective June
2 30, 2015.

3
4 **Section 2.**

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

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

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

19
20 (iii) A history of taxes paid or owed to the
21 state of Wyoming by companies in the clean coal technology
22 industry.

23

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.

5

6

(END)