

HOUSE BILL NO. HB0028

Alternative energy.

Sponsored by: Representative(s) Gingery

A BILL

for

1 AN ACT relating to taxation and revenue; providing a  
 2 property tax exemption for property used to generate  
 3 electricity from renewable resources; providing a sales and  
 4 use tax exemption for certain motor vehicles powered by  
 5 clean alternative fuel or utilizing hybrid technology;  
 6 providing definitions; and providing for an effective date.

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

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10 **Section 1.** W.S. 39-11-105(a) by creating a new  
 11 paragraph (xxxviii), 39-15-105(a)(viii) by creating new  
 12 subparagraphs (S) and (T) and 39-16-105(a)(viii) by  
 13 creating new subparagraphs (H) and (J) are amended to read:

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15 **39-11-105. Exemptions.**

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1 (a) The following property is exempt from property  
2 taxation:

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4 (xxxviii) Effective January 1, 2010, any  
5 improvement to residential property to generate electricity  
6 from renewable resources. As used in this paragraph,  
7 "renewable resources" means as defined in W.S.  
8 39-15-105(a)(viii)(N).

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10 **39-15-105. Exemptions.**

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

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15 (viii) For the purpose of exempting sales of  
16 services and tangible personal property as an economic  
17 incentive, the following are exempt:

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19 (S) Effective July 1, 2009 through June 30,  
20 2011, the sale of any motor vehicle powered exclusively by  
21 a clean alternative fuel. As used in this subparagraph,  
22 "clean alternative fuel" means natural gas, propane,  
23 hydrogen or electricity when used as a fuel in a motor  
24 vehicle;

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10 **39-16-105. Exemptions.**

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

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15 (viii) For the purpose of exempting sales of  
16 services and tangible personal property as an economic  
17 incentive, the following are exempt:

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(H) Effective July 1, 2009 through June 30, 2011, the purchase of any motor vehicle powered exclusively by a clean alternative fuel. As used in this subparagraph, "clean alternative fuel" means natural gas, propane, hydrogen or electricity when used as a fuel in a motor vehicle;

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(J) Effective July 1, 2009 through June 30, 2011, the purchase of any motor vehicle which utilizes hybrid technology and has a United States environmental protection agency estimated highway gasoline mileage rating of not less than forty (40) miles per gallon. As used in this subparagraph, "hybrid technology" means propulsion units powered by both electricity and gasoline.

**Section 2.** This act is effective July 1, 2009.

(END)