

## HOUSE BILL NO. HB0215

Tax exemption for renewable resources.

Sponsored by: Representative(s) Anderson, R., Harshman and  
Steward

A BILL

for

1 AN ACT relating to taxation and revenue; changing the date  
2 of repeal for the tax exemption for equipment used to  
3 generate energy from renewable resources; and providing for  
4 an effective date.

5

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

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8       **Section 1.** W.S. 39-15-105(a)(viii)(N) and  
9 39-16-105(a)(viii)(C) are amended to read:

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11       **39-15-105. Exemptions.**

12

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

15

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           (N) Sales of equipment used to generate  
6 electricity from renewable resources. As used in this  
7 subparagraph, "renewable resources" includes wind  
8 generation, solar, biomass, landfill gas, hydro, hydrogen  
9 and geothermal energy. The exemption provided by this  
10 subparagraph shall be limited to the acquisition of  
11 equipment used in a project to make it operational up to  
12 the point of interconnection with an existing transmission  
13 grid including wind turbines, generating equipment, control  
14 and monitoring systems, power lines, substation equipment,  
15 lighting, fencing, pipes and other equipment for locating  
16 power lines and poles. The exemption shall not apply to  
17 tools and other equipment used in construction of a new  
18 facility, contracted services required for construction and  
19 routine maintenance activities and equipment utilized or  
20 acquired after the project is operational. This  
21 subparagraph is repealed effective ~~June 30, 2012~~ January 1,  
22 2010;

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 (C) Sales of equipment used to generate  
10 electricity from renewable resources. As used in this  
11 subparagraph, "renewable resources" includes wind  
12 generation, solar, biomass, landfill gas, hydro, hydrogen  
13 and geothermal energy. The exemption provided by this  
14 subparagraph shall be limited to the acquisition of  
15 equipment used in a project to make it operational up to  
16 the point of interconnection with an existing transmission  
17 grid including wind turbines, generating equipment, control  
18 and monitoring systems, power lines, substation equipment,  
19 lighting, fencing, pipes and other equipment for locating  
20 power lines and poles. The exemption shall not apply to  
21 tools and other equipment used in construction of a new  
22 facility, contracted services required for construction and  
23 routine maintenance activities and equipment utilized or  
24 acquired after the project is operational. This

1 subparagraph is repealed effective ~~June 30, 2012~~ January 1,  
2 2010;

3

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

8

9

(END)