

HOUSE BILL NO. HB0059

Renewable resources electricity-tax exemption.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; extending the
 2 sales and use tax exemption for sales of equipment used to
 3 generate electricity from renewable resources with a rating
 4 capacity of not more than twenty-five (25) kilowatts; and
 5 providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-15-105(a)(viii)(N)(II) and
 10 39-16-105(a)(viii)(C)(II) 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 (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 applicable as follows:

22
23 (II) On and after January 1, 2010, the
24 exemption shall apply to sales of equipment used to

1 generate electricity from renewable resources with a total
2 net rating capacity of not more than twenty-five (25)
3 kilowatts, or where the entire renewable energy system is
4 to be for off-grid use. The exemption provided under this
5 subdivision of this subparagraph is repealed effective June
6 30, ~~2012~~2022.

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8 **39-16-105. Exemptions.**

9

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

12

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

16

17 (C) Sales of equipment used to generate
18 electricity from renewable resources. As used in this
19 subparagraph, "renewable resources" includes wind
20 generation, solar, biomass, landfill gas, hydro, hydrogen
21 and geothermal energy. The exemption provided by this
22 subparagraph shall be limited to the acquisition of
23 equipment used in a project to make it operational up to
24 the point of interconnection with an existing transmission

1 grid including wind turbines, generating equipment, control
2 and monitoring systems, power lines, substation equipment,
3 lighting, fencing, pipes and other equipment for locating
4 power lines and poles. The exemption shall not apply to
5 tools and other equipment used in construction of a new
6 facility, contracted services required for construction and
7 routine maintenance activities and equipment utilized or
8 acquired after the project is operational. This
9 subparagraph is applicable as follows:

10

11 (II) On and after January 1, 2010, the
12 exemption shall apply to sales of equipment used to
13 generate electricity from renewable resources with a total
14 net rating capacity of not more than twenty-five (25)
15 kilowatts, or where the entire renewable energy system is
16 to be for off-grid use. The exemption provided under this
17 subdivision of this subparagraph is repealed effective June
18 30, ~~2012~~2022.

19

1 **Section 2.** 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)