

HOUSE BILL NO. HB0023

Coal severance tax credit.

Sponsored by: Representative(s) Barlow and Clem and
Senator(s) Von Flatern

A BILL

for

1 AN ACT relating to taxation; providing a credit for state
2 tax liability for coal subject to federal mineral royalty
3 payments above a specified rate; and providing for an
4 effective date.

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

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8 **Section 1.** W.S. 39-14-109(d) by creating a new
9 paragraph (iv) is amended to read:

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11 **39-14-109. Taxpayer remedies.**

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13 (d) Credits. The following shall apply:

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