

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. _____

Coal value added facilities-tax exemptions.

Sponsored by: Joint Minerals, Business and Economic
Development Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; amending a sales
2 and use tax exemption to apply to oxy-combustion and
3 advanced coal facilities; and providing for an effective
4 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)(R) and
9 39-16-105(a)(viii)(G) are amended to read:

10

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

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

3
4 (viii) For the purpose of exempting sales of
5 services and tangible personal property as an economic
6 incentive, the following are exempt:

7
8 (R) The sale of equipment used to construct
9 a new coal gasification, ~~or~~ coal liquefaction, oxy-
10 combustion or similar advanced coal facility. The
11 exemption provided by this subparagraph shall be limited to
12 the acquisition of equipment used in a project to make it
13 operational. The exemption shall not apply to tools and
14 other equipment used in construction of a new facility,
15 contracted services required for construction and routine
16 maintenance activities nor to equipment utilized or
17 acquired after the facility is operational.

18
19 **39-16-105. Exemptions.**

20
21 (a) The following purchases or leases are exempt from
22 the excise tax imposed by this article:

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