STATE OF WYOMING

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:
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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.
12	

1	(a)	The	following	sales	or	leases	are	exempt	from	the
2	excise tar	x imr	oosed by th	nis art	ic1	۵.				

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.

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21 (a) The following purchases or leases are exempt from

22 the excise tax imposed by this article:

23

1 (viii)	For	the	purpose	of	exempting	sales	of
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2 services and tangible personal property as an economic

3 incentive, the following are exempt:

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5 (G) The purchase of equipment used to

6 construct a new coal gasification or coal liquefaction

7 oxy-combustion or similar advanced coal facility. The

8 exemption provided by this subparagraph shall be limited to

9 the acquisition of equipment used in a project to make it

10 operational. The exemption shall not apply to tools and

11 other equipment used in construction of a new facility,

12 contracted services required for construction and routine

13 maintenance activities nor to equipment utilized or

14 acquired after the facility is operational.

15

16 **Section 2.** This act is effective immediately upon

17 completion of all acts necessary for a bill to become law

18 as provided by Article 4, Section 8 of the Wyoming

19 Constitution.

20

21 (END)