

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

SENATE FILE 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.**

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

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

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8           (R) The sale of equipment used to construct  
9 a new coal gasification, ~~or~~ coal liquefaction,  
10 oxy-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;

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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:

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