

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO. \_\_\_\_\_

Taxation of oil and gas field services.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the  
2 imposition of sales tax on services and tangible personal  
3 property used within an oil or gas well site as specified;  
4 and providing for an effective date.

5

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

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8 **Section 1.** W.S. 39-15-103(a)(i)(K) is amended to  
9 read:

10

11 **39-15-103. Imposition.**

12

13 (a) Taxable event. The following shall apply:

14

15 (i) Except as provided by W.S. 39-15-105, there  
16 is levied an excise tax upon:

17

18 (K) The sales price paid for all services  
19 rendered and tangible personal property used in rendering  
20 services to real or tangible personal property within an

1 oil or gas well site beginning with and including the  
2 setting and cementing of production casing, or if  
3 production casing is not set as in the case of an open hole  
4 completion, after the completion of the underreaming or the  
5 attainment of total depth of the oil or gas well and  
6 continuing with all activities sequentially required for  
7 the production of any oil or gas well regardless of the  
8 chronological occurrence of the activity. All services  
9 required during the entire productive life of the well,  
10 including recompletion, all the way through abandonment  
11 shall be subject to this subparagraph. The provisions of  
12 W.S. 39-15-301 through 39-15-311 and W.S. 39-16-301 through  
13 39-16-311 shall not apply to this subparagraph;  
14

15 **Section 2.** This act is effective immediately upon  
16 completion of all acts necessary for a bill to become law  
17 as provided by Article 4, Section 8 of the Wyoming  
18 Constitution.  
19

20

(END)