

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

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

Renewable resources electricity-tax exemption.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; extending the  
2 sales and use tax exemption for sales of equipment used to  
3 generate electricity from renewable resources with a rating  
4 capacity of not more than twenty-five (25) kilowatts; and  
5 providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-15-105(a)(viii)(N)(II) and  
10 39-16-105(a)(viii)(C)(II) are amended to read:

11

12 **39-15-105. Exemptions.**

13

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

16

17 (viii) For the purpose of exempting sales of  
18 services and tangible personal property as an economic  
19 incentive, the following are exempt:

1  
2 (N) Sales of equipment used to generate  
3 electricity from renewable resources. As used in this  
4 subparagraph, "renewable resources" includes wind  
5 generation, solar, biomass, landfill gas, hydro, hydrogen  
6 and geothermal energy. The exemption provided by this  
7 subparagraph shall be limited to the acquisition of  
8 equipment used in a project to make it operational up to  
9 the point of interconnection with an existing transmission  
10 grid including wind turbines, generating equipment, control  
11 and monitoring systems, power lines, substation equipment,  
12 lighting, fencing, pipes and other equipment for locating  
13 power lines and poles. The exemption shall not apply to  
14 tools and other equipment used in construction of a new  
15 facility, contracted services required for construction and  
16 routine maintenance activities and equipment utilized or  
17 acquired after the project is operational. This  
18 subparagraph is applicable as follows:

19  
20 (II) On and after January 1, 2010, the  
21 exemption shall apply to sales of equipment used to  
22 generate electricity from renewable resources with a total  
23 net rating capacity of not more than twenty-five (25)  
24 kilowatts, or where the entire renewable energy system is  
25 to be for off-grid use. The exemption provided under this  
26 subdivision of this subparagraph is repealed effective June  
27 30, ~~2012~~ 2022.

28  
29 **39-16-105. Exemptions.**

30  
31 (a) The following purchases or leases are exempt from  
32 the excise tax imposed by this article:

33  
34 (viii) For the purpose of exempting sales of  
35 services and tangible personal property as an economic  
36 incentive, the following are exempt:

37  
38 (C) Sales of equipment used to generate  
39 electricity from renewable resources. As used in this  
40 subparagraph, "renewable resources" includes wind  
41 generation, solar, biomass, landfill gas, hydro, hydrogen  
42 and geothermal energy. The exemption provided by this  
43 subparagraph shall be limited to the acquisition of  
44 equipment used in a project to make it operational up to  
45 the point of interconnection with an existing transmission  
46 grid including wind turbines, generating equipment, control

1 and monitoring systems, power lines, substation equipment,  
2 lighting, fencing, pipes and other equipment for locating  
3 power lines and poles. The exemption shall not apply to  
4 tools and other equipment used in construction of a new  
5 facility, contracted services required for construction and  
6 routine maintenance activities and equipment utilized or  
7 acquired after the project is operational. This  
8 subparagraph is applicable as follows:

9  
10 (II) On and after January 1, 2010, the  
11 exemption shall apply to sales of equipment used to  
12 generate electricity from renewable resources with a total  
13 net rating capacity of not more than twenty-five (25)  
14 kilowatts, or where the entire renewable energy system is  
15 to be for off-grid use. The exemption provided under this  
16 subdivision of this subparagraph is repealed effective June  
17 30, ~~2012~~ 2022.

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

23  
24 (END)