

HOUSE BILL NO. HB0084

Sales and use tax-utilities.

Sponsored by: Representative(s) Zwonitzer, Bagby, Davison,
Gilmore, Thompson and Warren and Senator(s)
Aullman, Cooper and Hanes

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales and use tax exemption on the sale of public utilities
3 as specified; providing an appropriation; requiring a
4 report; 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. 39-15-105(a)(viii) by creating a new
9 subparagraph (R) and 39-16-105(a)(viii) by creating a new
10 subparagraph (G) are amended to read:

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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

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

(R) For the period beginning July 1, 2006 and ending June 30, 2008, the sale of gas, electricity or heat for domestic consumption from public utilities as defined in W.S. 37-1-101 through 37-3-114 and from persons furnishing gas, electricity or heat for domestic consumption.

39-16-105. Exemptions.

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

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

(G) For the period beginning July 1, 2006 and ending June 30, 2008, the purchase of gas, electricity or heat for domestic consumption from public utilities as defined in W.S. 37-1-101 through 37-3-114 and from persons

1 furnishing gas, electricity or heat for domestic
2 consumption.

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4 **Section 2.** For the period beginning July 1, 2006 and
5 ending June 30, 2008, there is appropriated to the
6 department of revenue from the general fund fourteen
7 million dollars (\$14,000,000.00), or as much thereof as is
8 necessary, for the purpose of maintaining revenues to local
9 governments that otherwise would be distributed to local
10 governments under W.S. 39-15-111 and 39-16-111 but for the
11 sales and use tax exemptions provided under this act. The
12 department of revenue is authorized to distribute monthly
13 to local governments funds appropriated under this section
14 based upon historical data on distributions made to local
15 governments from sales and use tax revenues from utilities
16 as provided by W.S. 39-15-105(a)(viii)(R) and
17 39-16-105(a)(viii)(G). Appropriations under this section
18 shall not be expended for any purpose other than as stated
19 in this section, and unobligated funds shall revert to the
20 budget reserve account on June 30, 2008.

21
22 **Section 3.** The department of revenue shall report on
23 or before September 1, 2008 to the governor and the joint
24 revenue interim committee on the total fiscal impact of the

1 exemptions granted by this act. The report shall include
2 any recommendations for statutory changes.

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4 **Section 4.** This act is effective July 1, 2006.

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(END)