

HOUSE BILL NO. HB0187

Sales and use tax-utilities-2.

Sponsored by: Representative(s) Zwonitzer, Davison and
Landon 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:*

7

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, 2007, 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, 2007, 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.

3
4 **Section 2.** For the period beginning July 1, 2006 and
5 ending June 30, 2007, there is appropriated to the
6 department of revenue from the general fund ten million one
7 hundred thousand dollars (\$10,100,000.00), or as much
8 thereof as is necessary, for the purpose of maintaining
9 revenues to local governments that otherwise would be
10 distributed to local governments under W.S. 39-15-111 and
11 39-16-111 but for the sales and use tax exemptions provided
12 under this act. The department of revenue is authorized to
13 distribute monthly to local governments funds appropriated
14 under this section based upon historical data on
15 distributions made to local governments from sales and use
16 tax revenues from utilities as provided by W.S.
17 39-15-105(a)(viii)(R) and 39-16-105(a)(viii)(G).
18 Appropriations under this section shall not be expended for
19 any purpose other than as stated in this section, and
20 unobligated funds shall revert to the budget reserve
21 account on June 30, 2007.

22
23 **Section 3.** The department of revenue shall report on
24 or before September 1, 2007 to the governor and the joint

1 revenue interim committee on the total fiscal impact of the
2 exemptions granted by this act. The report shall include
3 any recommendations for statutory changes.

4

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

6

7 (END)