

**WORKING DRAFT**

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

Integrated gasification combined cycle electric generation.

Sponsored by: Joint Minerals, Business and Economic  
Development Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; exempting coal  
2 used for integrated gasification combined cycle electricity  
3 generation from specified severance taxes; providing for  
4 administration; providing for reports; and providing for an  
5 effective date.

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

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9 **Section 1.** W.S. 39-14-105 by creating new subsections  
10 (e) and (f) is amended to read:

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12 **39-14-105. Exemptions.**

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14 (e) As provided in this subsection, coal purchased  
15 for consumption at a qualifying integrated gasification

1 combined cycle facility is exempt from the taxes imposed by  
2 W.S. 39-14-104(a)(ii) through (vi) and (b)(ii) and (iii).  
3 The exemption shall apply only to coal sold and delivered  
4 to a qualifying integrated gasification combined cycle  
5 facility for consumption in any of the calendar years 2008  
6 through 2030. In order to qualify for the exemption, the  
7 producer shall establish to the department that all  
8 requirements of this subsection have been met. For purposes  
9 of this subsection, a "qualifying integrated gasification  
10 combined cycle facility" means:

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12 (i) An integrated gasification combined cycle  
13 electricity generating plant located in Wyoming;

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15 (ii) Which has an electrical rating of at least  
16 two hundred fifty (250) megawatts; and

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18 (iii) Which, at the time of purchasing the coal,  
19 holds a current certificate issued pursuant to subsection  
20 (f) of this section.

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22 (f) The department shall:

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1           (i) Issue a certification valid for two (2)  
2 years to an integrated gasification combined cycle facility  
3 making application to the department and which meets the  
4 provisions of paragraphs (e)(i) and (ii) of this section;

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6           (ii) Audit, not less than biennially, each  
7 integrated gasification combined cycle facility issued a  
8 certification. If the department determines the integrated  
9 gasification combined cycle facility no longer meets the  
10 requirements of paragraphs (e)(i) and (ii) of this section,  
11 the department shall revoke the certification. If the  
12 department determines the facility meets the requirements,  
13 it shall reissue the certification;

14  
15           (iii) Adopt rules and regulations as necessary  
16 to implement the provisions of this subsection and  
17 subsection (e) of this section;

18  
19           (iv) Review the exemption provided under  
20 subsection (e) of this section, analyze the costs and  
21 benefits to the state and report to the joint revenue and  
22 the joint minerals, business and economic development  
23 interim committees annually on or before September 1.

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