

HOUSE BILL NO. HB0169

Clean coal technology.

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

A BILL

for

1 AN ACT relating to taxation and revenue; creating a sales
2 and use tax exemption for clean coal technology; providing
3 for annual reports; providing for a sunset; and providing
4 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 (S) and 39-16-105(a)(viii) by creating a new
10 subparagraph (H) 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

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

4
5 (S) The sale of equipment used to construct
6 clean coal technology, including circulating fluidized bed
7 combustion, low nitrogen oxide (NOx) burners, supercritical
8 and ultra supercritical boilers and associated pollution
9 control equipment, overfire air, electrostatic
10 precipitators, scrubbers, flue gas desulphurization,
11 selective catalytic reduction and mercury removal for
12 pollution control, as well as carbon dioxide sequestration
13 and monitoring equipment. The exemption provided by this
14 subparagraph shall be limited to the acquisition of
15 equipment used in a construction project to make it
16 operational. The exemption shall not apply to tools and
17 other equipment used in construction of a new facility,
18 contracted services required for construction, or routine
19 maintenance activities. This subparagraph is repealed
20 effective June 30, 2015.

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22 **39-16-105. Exemptions.**

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

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

7
8 (H) The purchase of equipment used to
9 construct clean coal technology, including circulating
10 fluidized bed combustion, low nitrogen oxide (NOx) burners,
11 supercritical and ultra supercritical boilers and
12 associated pollution control equipment, overfire air,
13 electrostatic precipitators, scrubbers, flue gas
14 desulphurization, selective catalytic reduction and mercury
15 removal for pollution control, as well as carbon dioxide
16 sequestration and monitoring equipment. The exemption
17 provided by this subparagraph shall be limited to the
18 acquisition of equipment used in a construction project to
19 make it operational. The exemption shall not apply to
20 tools and other equipment used in construction of a new
21 facility, contracted services required for construction, or
22 routine maintenance activities. This subparagraph is
23 repealed effective June 30, 2015.

1 **Section 2.**

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3 (a) The Wyoming business council and the department
4 of revenue shall jointly report on or before November 1 of
5 each year to the joint minerals, business and economic
6 development interim committee. The report shall evaluate
7 the cumulative effects of the exemption under this act from
8 initiation of the exemption and shall include:

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10 (i) A history of employment in the clean coal
11 technology industry in terms of numbers of employees, full-
12 time and part-time employees and rate of turnover;

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14 (ii) A history of wages and benefits
15 disaggregated by gender for each job category; and

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17 (iii) A history of taxes paid or owed to the
18 state of Wyoming by companies in the clean coal technology
19 industry.

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1 **Section 3.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

5

6

(END)