

HOUSE BILL NO. HB0319

Sales and use tax exemption-renewable resources.

Sponsored by: Representative(s) Anderson, R., Meyer and
Throne and Senator(s) Coe and Vasey

A BILL

for

1 AN ACT relating to sales and use tax; delaying the repeal
2 date for the sales and use tax exemptions for equipment
3 used in the generation of renewable resources; and
4 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)(N) and
9 39-16-105(a)(viii)(C) are amended to read:

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11 **39-15-105. Exemptions.**

12

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

15

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 (N) Sales of equipment used to generate
6 electricity from renewable resources. As used in this
7 subparagraph, "renewable resources" includes wind
8 generation, solar, biomass, landfill gas, hydro, hydrogen
9 and geothermal energy. The exemption provided by this
10 subparagraph shall be limited to the acquisition of
11 equipment used in a project to make it operational up to
12 the point of interconnection with an existing transmission
13 grid including wind turbines, generating equipment, control
14 and monitoring systems, power lines, substation equipment,
15 lighting, fencing, pipes and other equipment for locating
16 power lines and poles. The exemption shall not apply to
17 tools and other equipment used in construction of a new
18 facility, contracted services required for construction and
19 routine maintenance activities and equipment utilized or
20 acquired after the project is operational. This
21 subparagraph is repealed effective June 30, ~~2008~~2012;

22
23 **39-16-105. Exemptions.**

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

3
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 (C) Sales of equipment used to generate
9 electricity from renewable resources. As used in this
10 subparagraph, "renewable resources" includes wind
11 generation, solar, biomass, landfill gas, hydro, hydrogen
12 and geothermal energy. The exemption provided by this
13 subparagraph shall be limited to the acquisition of
14 equipment used in a project to make it operational up to
15 the point of interconnection with an existing transmission
16 grid including wind turbines, generating equipment, control
17 and monitoring systems, power lines, substation equipment,
18 lighting, fencing, pipes and other equipment for locating
19 power lines and poles. The exemption shall not apply to
20 tools and other equipment used in construction of a new
21 facility, contracted services required for construction and
22 routine maintenance activities and equipment utilized or
23 acquired after the project is operational. This
24 subparagraph is repealed effective June 30, ~~2008~~2012;

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2 **Section 2.** This act is effective July 1, 2007.

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(END)