

H.B. No. 0025	Railroad rolling stock tax exemption-sunset.
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Sponsored By: Representative(s) Kirkbride, Barlow, Campbell, Jaggi and Piiparinen and Senator(s) Anderson, J.D. (SD02), Barnard and Cooper

AN ACT relating to taxation; extending the sunset of the exemption on the imposition of state sales and use tax on the repair of rolling stock; specifying requirements for rolling stock to quality for exemption; requiring reports; and providing for an effective date.

12/29/2014 Bill Number Assigned
1/13/2015 H Received for Introduction
1/14/2015 H Introduced and Referred to H03 - Revenue
1/21/2015 Revenue:Recommend Do Pass 7-2-0-0-0

ROLL CALL

Ayes: Representative(s) Blackburn, Dayton, Edwards, Jennings, Madden, Northrup, Wilson

Nays: Representative(s) Loucks, Reeder

Ayes 7 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

1/21/2015 H Placed on General File
1/22/2015 H COW Passed

HB0025H2001/FAILED

Page 1-line 1 Delete "repealing" insert "extending".
Page 2-line 8 Delete " ; " and reinsert all stricken language.
Page 2-line 9 Reinsert stricken language through "July 1,";
after stricken "2015;" insert "2016;".
Page 2-line 22 Delete " ; " and reinsert all stricken language.
Page 2-line 23 Reinsert stricken language through "July 1,";
after stricken "2015;" insert "2016;". LOUCKS

1/23/2015 H 2nd Reading:Passed
1/26/2015 H 3rd Reading:Passed 53-7-0-0-0

ROLL CALL

Ayes: Representative(s) Allen, Baldwin, Barlow, Berger, Blackburn, Blake, Brown Speaker, Byrd, Campbell, Cannady, Clem, Connolly, Dayton, Edmonds, Edwards, Eklund, Esquibel, Freeman, Gay, Greear, Halverson, Harshman, Harvey, Hunt, Jaggi, Jennings, Kasperik, Kirkbride, Krone, Larsen Lloyd, Laursen Dan, Lockhart, Madden, McKim, Miller, Moniz, Nicholas, Northrup, Patton, Paxton, Pelkey, Petroff, Piiparinen, Pownall, Schwartz, Sommers, Stubson, Throne, Walters, Wilson, Winters, Zwonitzer,Dn, Zwonitzer,Dv

Nays: Representative(s) Baker, Burkhart, Kroeker, Lindholm, Loucks, Reeder, Steinmetz

Ayes 53 **Nays** 7 **Excused** 0 **Absent** 0 **Conflicts** 0

1/26/2015 S Received for Introduction
2/11/2015 S Introduced and Referred to S03 - Revenue
2/20/2015 Revenue:Recommend Amend and Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Case, Driskill, Kinskey, Landen, Peterson

Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0

2/20/2015 S Placed on General File

HB0025SS001/ADOPTED

Page 1-line 1 Delete "repealing" insert "extending".
Page 1-line 3 After "stock;" insert "specifying requirements
for rolling stock to qualify for exemption;
requiring reports;".
Page 1-line 8 After "39-15-105(a)(viii)(Q)" insert "
(b)(intro)".
Page 1-line 9 After "39-16-105(a)(viii)(F)" insert "
(b)(intro)".
Page 2-lines 8 and 9 Delete and insert "improvement of railroad
rolling stock if the rolling stock has a
Wyoming bucking horse and rider emblem which is
at least one (1) foot by one (1) foot in size
affixed to the rolling stock. This subparagraph
is repealed effective July 1, 2015 July 1,
2025;".
Page 2-after line 9 Insert:
" (b) The Wyoming business council, the department of workforce
services and the department of revenue shall jointly report to the
joint revenue interim committee on or before December 1 of each year
that the exemption provided by subparagraph (a)(viii)(O), (Q), (R) or
(S) of this section is in effect. If requested by the department of
revenue, any person utilizing the exemption under subparagraph
(a)(viii)(O) of this section shall report to the department the amount
of sales tax exempted, and the number of jobs created or impacted by
the utilization of the exemption. The report shall evaluate the
cumulative effects of each exemption that is in effect from initiation
of the exemption and shall include:".
Page 2-lines 22 and 23 Delete and insert "or improvement of railroad
rolling stock if the rolling stock has a
Wyoming bucking horse and rider emblem which is
at least one (1) foot by one (1) foot in size
affixed to the rolling stock. This subparagraph
is repealed effective July 1, 2015 July 1,
2025;".
Page 2-after line 23 Insert:
" (b) The Wyoming business council and the department of revenue
shall jointly report to the joint revenue interim committee on or
before December 1 of each year that the exemption provided by
subparagraph (a)(viii)(D), (F), (G) or (H) of this section is in
effect. If requested by the department of revenue, any person
utilizing the exemption under subparagraph (a)(viii)(D) of this section
shall report to the department the amount of use tax exempted, and the
number of jobs created or impacted by the utilization of the exemption.
The report shall evaluate the cumulative effects of each exemption that
is in effect from initiation of the exemption and shall include:".
PETERSON, CHAIRMAN

2/23/2015 S COW Passed

HB0025S2001/ADOPTED

Page 2-lines 8 and 9 Delete including the Senate Standing Committee
Amendment (HB0025SS001/A) to these lines and

insert: "improvement of railroad rolling stock.
This subparagraph is repealed effective ~~July 1, 2015~~ July 1, 2021";".

Page 2-lines 22 and 23 Delete including the Senate Standing Committee Amendment (HB0025SS001/A) to these lines and insert: "or improvement of railroad rolling stock. This subparagraph is repealed effective ~~July 1, 2015~~ July 1, 2021";". BEBOUT, COOPER

2/24/2015 S 2nd Reading:Passed

2/25/2015 S 3rd Reading:Passed 23-6-1-0-0

ROLL CALL

Ayes: Senator(s) Anderson, J.D. (SD02), Barnard, Bebout, Christensen, Coe, Cooper, Craft, Dockstader, Driskill, Emerich, Geis, Hastert, Hicks, Kinskey, Landen, Meier, Nicholas Pres, Pappas, Perkins, Peterson, Ross, Scott, Wasserburger

Nays: Senator(s) Anderson, J.L. (SD28), Burns, Case, Esquibel, Rothfuss, Von Flatern

Excused: Senator Johnson

Ayes 23 **Nays** 6 **Excused** 1 **Absent** 0 **Conflicts** 0

2/25/2015 H Received for Concurrence

2/26/2015 H Concur:Passed 54-4-2-0-0

ROLL CALL

Ayes: Representative(s) Allen, Baldwin, Barlow, Berger, Blackburn, Blake, Brown Speaker, Burkhart, Byrd, Campbell, Cannady, Clem, Connolly, Dayton, Edmonds, Edwards, Eklund, Esquibel, Freeman, Gay, Greear, Halverson, Harshman, Harvey, Hunt, Jaggi, Jennings, Kasperik, Kirkbride, Krone, Larsen Lloyd, Laursen Dan, Lindholm, Lockhart, Madden, McKim, Miller, Moniz, Nicholas, Northrup, Paxton, Pelkey, Petroff, Piiparinen, Pownall, Schwartz, Sommers, Steinmetz, Stubson, Throne, Walters, Wilson, Zwonitzer,Dn, Zwonitzer,Dv

Nays: Representative(s) Baker, Kroeker, Loucks, Reeder

Excused: Representative(s) Patton, Winters

Ayes 54 **Nays** 4 **Excused** 2 **Absent** 0 **Conflicts** 0

2/27/2015 Assigned Number HEA No. 0076

2/27/2015 H Speaker Signed HEA No. 0076

2/27/2015 S President Signed HEA No. 0076

3/4/2015 Governor Signed HEA No. 0076

3/4/2015 Assigned Chapter Number

Chapter No. 120 Session Laws of Wyoming 2015