

HOUSE BILL NO. HB0285

Wind energy generation tax exemption.

Sponsored by: Representative(s) Burkhart

A BILL

for

1 AN ACT relating to the tax on the production of energy from  
2 wind resources; providing an exemption for energy generated  
3 from wind turbines that are substantially constructed in  
4 the state as specified; and providing for an effective  
5 date.

6

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

8

9 **Section 1.** W.S. 39-22-105 by creating a new  
10 subsection (c) is amended to read:

11

12 **39-22-105. Exemptions.**

13

14 (c) Fifty percent (50%) of the electricity produced  
15 from a wind turbine that was substantially constructed in  
16 this state shall not be subject to any tax imposed under

1 this chapter for a period of ten (10) years after the  
2 initial imposition of the tax on that turbine. As used in  
3 this subsection, "substantially constructed" means that the  
4 wind turbine is primarily assembled in Wyoming and the  
5 manufacturing of the tower foundation, tower, turbine  
6 blades, rotor hub and nacelle occurs in Wyoming. Nothing in  
7 this subsection shall require construction or assembly of  
8 related electronics, gears or controls for the turbine in  
9 Wyoming.

10

11 **Section 2.** This act is effective July 1, 2017.

12

13

(END)