

HOUSE BILL NO. HB0120

Energy production inventory exemption.

Sponsored by: Representative(s) Walters, Harshman, Larsen and
Miller and Senator(s) Bebout and Wasserburger

A BILL

for

1 AN ACT relating to ad valorem taxation; providing an exemption
2 for the storage of energy production equipment prior to
3 installation in this state; and providing for an effective
4 date.

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

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8 **Section 1.** W.S. 39-11-105(a) by creating a new
9 paragraph (xlii) is amended to read:

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

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13 (a) The following property is exempt from property
14 taxation:

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1 (xlii) Property that is temporarily stored in this
2 state prior to the first installation of the property as
3 energy production equipment in this state, if Wyoming sales
4 or use tax is paid on the property at the rate imposed in the
5 county where the property is stored. The county assessor or
6 department may require any documentation necessary to verify
7 that property is eligible for the exemption under this
8 paragraph. As used in this paragraph, "energy production
9 equipment" means any specialized equipment designed
10 specifically for use in the production of energy from natural
11 gas, coal, oil, wind, solar, hydro or nuclear sources but
12 shall not include any equipment used to store or transport
13 energy products, mobile energy product equipment, standard
14 building materials, construction equipment or other equipment
15 or materials that will not be directly used in the production
16 of energy.

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18 **Section 2.** This act is effective July 1, 2019.

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(END)