

HOUSE BILL NO. HB0120

Energy production inventory exemption.

Sponsored by: Representative(s) Walters, 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 installation as energy production equipment in
3 this state. The county assessor or department may require any
4 documentation necessary to verify that property is eligible
5 for the exemption under this paragraph. As used in this
6 paragraph, "energy production equipment" means any
7 specialized equipment used in the production of energy from
8 natural gas, coal, wind, solar, hydro or nuclear sources but
9 shall not include any standard building materials,
10 construction equipment or other equipment or materials that
11 will not be directly used in the production of energy.

12

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

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(END)