

## HOUSE BILL NO. HB0213

Energy production inventory exemption.

Sponsored by: Representative(s) Burkhart

A BILL

for

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

5

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

7

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

10

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

12

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

15

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

18

19           **Section 2.** This act is effective July 1, 2023.

20

21

(END)