

HOUSE BILL NO. HB0188

Renewable energy equipment-sales tax exemption.

Sponsored by: Representative(s) Anderson, R. and Luthi and
Senator(s) Cathcart, Coe and Vasey

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales
 2 and use tax exemption for equipment used to generate
 3 electricity from renewable resources as specified;
 4 providing a definition; providing qualifications; and
 5 providing for an effective date.

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

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9 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
 10 subparagraph (M) and 39-16-105(a)(viii) by creating a new
 11 subparagraph (C) are amended to read:

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13 **39-15-105. Exemptions.**

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15 (a) The following sales or leases are exempt from the
 16 excise tax imposed by this article:

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(viii) For the purpose of exempting sales of services and tangible personal property as an economic incentive, the following are exempt:

(M) Sales of equipment used to generate electricity from renewable resources. As used in this subparagraph, "renewable resources" includes wind generation, solar, biomass, landfill gas, low impact hydro and geothermal energy. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid including wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating underground power lines and poles. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities and equipment utilized or acquired after the project is operational. This subparagraph is repealed effective June 30, 2008.

1 **39-16-105. Exemptions.**

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3 (a) The following purchases or leases are exempt from
4 the excise tax imposed by this article:

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6 (viii) For the purpose of exempting sales of
7 services and tangible personal property as an economic
8 incentive, the following are exempt:

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10 (C) Sales of equipment used to generate
11 electricity from renewable resources. As used in this
12 subparagraph, "renewable resources" includes wind
13 generation, solar, biomass, landfill gas, low impact hydro
14 and geothermal energy. The exemption provided by this
15 subparagraph shall be limited to the acquisition of
16 equipment used in a project to make it operational up to
17 the point of interconnection with an existing transmission
18 grid including wind turbines, generating equipment, control
19 and monitoring systems, power lines, substation equipment,
20 lighting, fencing, pipes and other equipment for locating
21 underground power lines and poles. The exemption shall not
22 apply to tools and other equipment used in construction of
23 a new facility, contracted services required for
24 construction and routine maintenance activities and

1 equipment utilized or acquired after the project is
2 operational. This subparagraph is repealed effective June
3 30, 2008.

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5 **Section 2.** This act is effective July 1, 2003.

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(END)