

HOUSE BILL NO. HB0238

Flaring of natural gas.

Sponsored by: Representative(s) Krone, Blake and Connolly

A BILL

for

1 AN ACT relating to taxation and revenue; specifying that
2 vented or flared natural gas is exempt from taxation for a
3 specified period; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-14-205(j) is amended to read:

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9 **39-14-205. Exemptions.**

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11 (j) Natural gas ~~which is vented or flared under the~~
12 ~~authority of the Wyoming oil and gas conservation~~
13 ~~commission and natural gas~~ which is reinjected or consumed
14 prior to sale for the purpose of maintaining, stimulating,
15 treating, transporting or producing crude oil or natural
16 gas on the same lease or unit from which it was produced

1 has no value and is exempt from taxation. Natural gas which
2 is vented or flared is exempt from taxation for not more
3 than ninety (90) days for any well. After ninety (90) days,
4 any amount of natural gas vented or flared from a well
5 shall be taxed as provided under this chapter and the value
6 of the gas shall be determined by the department under W.S.
7 39-14-203(b).

8

9 **Section 2.** This act is effective July 1, 2015.

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(END)