

HOUSE BILL NO. HB0094

Solar electricity generation-taxation.

Sponsored by: Representative(s) Sommers and Senator(s) Case

A BILL

for

1 AN ACT relating to taxation; imposing a tax on electricity
2 generated from solar resources; providing applicability;
3 and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-22-103 and 39-22-107(a) are
8 amended to read:

9

10

CHAPTER 22

11

TAX UPON PRODUCTION OF ELECTRICITY FROM WIND AND SOLAR

12

RESOURCES

13

14 **39-22-103. Imposition.**

15

1 There is levied an excise tax upon the privilege of
2 producing electricity from wind and solar resources in this
3 state. The tax shall be imposed upon the production of any
4 electricity produced from wind or solar resources for sale
5 or trade ~~on or after January 1, 2012,~~ and shall be paid by
6 the person producing ~~such~~the electricity. The tax shall be
7 imposed on each megawatt hour of electricity produced from
8 wind or solar resources at the point of interconnection
9 with an electric transmission line.

10

11 **39-22-107. Compliance; collection procedures.**

12

13 (a) Returns and reports. Any person producing
14 electricity from wind or solar resources within this state
15 which is subject to the tax imposed by this chapter shall
16 report the amount of megawatt hours produced in this state
17 on or before February 1 of the year immediately following
18 the year in which the electricity was produced.

19

20 **Section 2.** The provisions of section 1 of this act
21 related to taxation of electricity produced from solar
22 resources shall apply to any electricity produced from

1 solar resources for sale or trade on and after January 1,
2 2022.

3

4 **Section 3.** This act is effective July 1, 2021.

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6

(END)