

HOUSE BILL NO. HB0124

Electricity generation-taxation.

Sponsored by: Representative(s) Sommers, Larson, JT, Stith,
Walters and Wylie and Senator(s) Barlow and
Case

A BILL

for

1 AN ACT relating to taxation; amending taxation on the
2 production of electricity as specified; providing
3 applicability; 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

12

WIND AND SOLAR RESOURCES

13

14

39-22-103. Imposition.

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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.**

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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.** Section 1 of this act shall apply to any
21 electricity produced from solar resources for sale or trade
22 on and after January 1, 2024.

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