

ENROLLED ACT NO. 50, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

AN ACT relating to taxation and revenue; providing a definition associated with a sales tax exemption for power and fuel sales related to pipeline transportation as specified; clarifying ownership requirements for the exemption; requiring rulemaking; and providing for effective dates.

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

Section 1. W.S. 39-15-105(a)(iii)(E) is amended to read:

39-15-105. Exemptions.

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

(iii) For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(E) Sales of power or fuel to a person transporting tangible personal property by railroad or by pipeline when the power or fuel is consumed directly in generating motive power for actual transportation purposes, regardless of ownership of the transported tangible personal property, except power or fuel which is not taxed as gasoline or gasohol under W.S. 39-17-101 through 39-17-111 or as diesel fuel under W.S. 39-17-201 through 39-17-211 and which is used to propel a motor vehicle upon the highway as defined in W.S. 39-17-201(a)(xii). As used in this subparagraph, "pipeline" means a system of connected pipes and other equipment that is used to transport oil, natural gas or other hydrocarbons from a well site to an interstate or intrastate transmission

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BILL NO. HB0311

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customer sales delivery point, including between
intermediate points along a transportation path;

Section 2. The department of revenue shall promulgate
all rules necessary to implement this act.

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Section 3.

(a) Except as provided in subsection (b) of this section, this act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(b) Section 1 of this act is effective July 1, 2025.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk