

HOUSE BILL NO. HB0305

County optional tax on solar energy production.

Sponsored by: Representative(s) Lien and Campbell, K and
Senator(s) Pearson

A BILL

for

1 AN ACT relating to taxation; authorizing a county to impose
2 a tax on the production of electricity from solar
3 resources; providing for administration and imposition of
4 the tax; providing exemptions; providing for distribution
5 of the tax; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-24-101 through 39-24-111 are
10 created to read:

11

CHAPTER 24

12 COUNTY OPTIONAL TAX ON PRODUCTION OF ELECTRICITY FROM SOLAR

13

RESOURCES

14

15

1 **39-24-101. Definitions.**

2

3 There are no specific applicable provisions for definitions
4 for this chapter.

5

6 **39-24-102. Administration.**

7

8 A board of county commissioners may by resolution provide
9 for the implementation and administration of a tax on the
10 production of electricity from solar resources in the
11 county. The department shall promulgate any rules necessary
12 for the implementation and enforcement of this chapter.

13

14 **39-24-103. Imposition.**

15

16 A county may impose an excise tax upon the privilege of
17 producing electricity from solar resources in the county. A
18 tax under this chapter shall be imposed upon the production
19 of electricity produced from solar resources for sale or
20 trade, and shall be paid by the person producing such
21 electricity.

22

23 **39-24-104. Taxation rate.**

1

2 The tax rate or fee shall be established by the resolution
3 of the board of county commissioners on the production of
4 electricity from solar resources in the county. No tax
5 imposed under this section shall exceed a rate of five
6 dollars (\$5.00) on each megawatt hour or a rate of five
7 percent (5%) of the annual gross energy earnings from
8 energy produced in the county by solar resources, whichever
9 is greater.

10

11 **39-24-105. Exemptions.**

12

13 (a) No tax shall be imposed under this chapter upon
14 electricity that is produced from any generating facility
15 owned or operated by the federal government, the state of
16 Wyoming or by any county or municipality in this state.

17

18 (b) No tax shall be imposed under this chapter upon
19 electricity which is produced for the personal consumption
20 of the producer.

21

22 **39-24-106. Licensing; permits.**

23

1 The county may establish by regulation provisions for
2 licenses and permits for this chapter.

3

4 **39-24-107. Compliance; collection procedures.**

5

6 (a) Returns and reports. Any person producing
7 electricity from solar resources within a county that has
8 imposed a tax under this chapter shall report as required
9 by the county.

10

11 (b) Payment. Any person owing a tax under this
12 chapter shall pay the tax or fee to the county treasurer as
13 required by the county imposing the tax.

14

15 (c) Timelines. There are no specific applicable
16 provisions for timelines for this chapter.

17

18 **39-24-108. Enforcement.**

19

20 (a) Audits. There are no specific applicable
21 provisions for audits for this chapter.

22

1 (b) Interest. The county may establish by regulation
2 for the payment of interest for delinquent taxes.

3

4 (c) Penalties. The county may establish by
5 regulation provisions for the payment of penalties for
6 failure to comply with a tax imposed under this chapter.

7

8 (d) Liens. Any delinquent tax imposed under this
9 chapter is a lien upon the property of any producer from
10 and after the time the tax is due until the tax is paid.
11 The tax lien shall have preference over all liens except
12 any valid mortgage or other liens of record filed or
13 recorded prior to the date the tax became due.

14

15 (e) Tax sales. There are no specific applicable
16 provisions for tax sales for this chapter.

17

18 **39-24-109. Taxpayer remedies.**

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20 There are no specific applicable provisions for taxpayer
21 remedies for this chapter.

22

23 **39-24-110. Statute of limitations.**

1

2 There are no specific applicable provisions for a statute
3 of limitations for this chapter.

4

5 **39-24-111. Distribution.**

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7 (a) Subject to subsection (b) of this section, the
8 proceeds from a tax imposed by this chapter shall be
9 distributed to the general fund of the county imposing the
10 tax.

11

12 (b) If any portion of the electricity on which a tax
13 is levied under this chapter is produced within the
14 municipal boundaries of a city or town, fifty percent (50%)
15 of the proceeds from the tax resulting from electricity
16 produced within the municipal boundaries of the city or
17 town shall be distributed by the county treasurer for
18 deposit in the general fund of the city or town.

19

20 **Section 2.** This act is effective July 1, 2025.

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22

(END)