

HOUSE BILL NO. HB0311

Exemption for transported fuel and power sales-amendments.

Sponsored by: Representative(s) Locke, Brown, G, Lien and
Lucas

A BILL

for

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

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

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

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13 **39-15-105. Exemptions.**

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

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

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8 (E) Sales of power or fuel to a person
9 transporting tangible personal property by railroad or by
10 pipeline when the power or fuel is consumed directly in
11 generating motive power for actual transportation purposes,
12 regardless of ownership of the transported tangible
13 personal property, except power or fuel which is not taxed
14 as gasoline or gasohol under W.S. 39-17-101 through
15 39-17-111 or as diesel fuel under W.S. 39-17-201 through
16 39-17-211 and which is used to propel a motor vehicle upon
17 the highway as defined in W.S. 39-17-201(a)(xii). As used
18 in this subparagraph, "pipeline" means a system of
19 connected pipes and other equipment that is used to
20 transport oil, natural gas or other hydrocarbons from a
21 well site to an interstate or intrastate transmission
22 customer sales point, including between intermediate points
23 along a transportation path;

