STATE OF WYOMING

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 definition associated with a sales tax exemption for power 2 3 and fuel sales related to pipeline transportation as specified; clarifying ownership requirements for 4 the 5 exemption; requiring rulemaking; and providing for 6 effective dates. 7 Be It Enacted by the Legislature of the State of Wyoming: 8 9 Section 1. W.S. 39-15-105(a)(iii)(E) is amended to 10 11 read: 12 13 39-15-105. Exemptions. 14

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1 (a) The following sales or leases are exempt from the 2 excise tax imposed by this article: 3 4 (iii) For the purpose of exempting sales of 5 services and tangible personal property consumed in production, the following are exempt: 6 7 8 (E) Sales of power or fuel to a person 9 transporting tangible personal property by railroad or by pipeline when the power or fuel is consumed directly in 10 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 gasoline or gasohol under W.S. 39-17-101 through 14 as 39-17-111 or as diesel fuel under W.S. 39-17-201 through 15 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 in this subparagraph, "pipeline" means a system of 18 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 <u>customer sales point, including between intermediate points</u>

23 along a transportation path;

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2	Section 2. The department of revenue shall promulgate
3	all rules necessary to implement this act.
4	
5	Section 3.
б	
7	(a) Except as provided in subsection (b) of this
8	section, this act is effective immediately upon completion
9	of all acts necessary for a bill to become law as provided
10	by Article 4, Section 8 of the Wyoming Constitution.
11	
12	(b) Section 1 of this act is effective July 1, 2025.
13	
14	(END)