

HOUSE BILL NO. HB0319

Mining equipment sales and use tax exemption.

Sponsored by: Representative(s) Knapp, Angelos, Clouston
and Larson, JT and Senator(s) Dockstader

A BILL

for

1 AN ACT relating to sales and use tax; providing a sales and
2 use tax exemption for mining equipment; providing a sunset
3 date; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-105(a)(viii) by creating a new
8 subparagraph (W) and 39-16-105(a)(viii) by creating a new
9 subparagraph (M) are amended to read:

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11 **39-15-105. Exemptions.**

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

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1 (viii) For the purpose of exempting sales of
 2 services and tangible personal property as an economic
 3 incentive, the following are exempt:

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5 (W) Purchases of mining equipment. The
 6 following shall apply:

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8 (I) As used in this subparagraph,
 9 "mining equipment" shall include equipment and machinery
 10 that is sold for use in surface, underground or in-situ
 11 mining operations;

12

13 (II) This subparagraph is repealed
 14 July 1, 2029.

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16 **39-16-105. Exemptions.**

17

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

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21 (viii) For the purpose of exempting sales of
 22 services and tangible personal property as an economic
 23 incentive, the following are exempt:

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(M) Purchases of mining equipment. The following shall apply:

(I) As used in this subparagraph, "mining equipment" shall include equipment and machinery that is purchased for use in surface, underground or in-situ mining operations;

(II) This subparagraph is repealed July 1, 2029.

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

(END)