STATE OF WYOMING

SENATE FILE NO. SF0128

Repeal of sales tax on electricity.

Sponsored by: Senator(s) McKeown, Biteman, Dockstader, French, Hutchings, Ide, Kolb, Laursen, D, Salazar and Smith, D and Representative(s) Hoeft, Knapp, Locke, Neiman, Ottman and Singh

A BILL

for

1 AN ACT relating to sales tax; providing a sales tax exemption for sales of electricity; and providing for an 2 3 effective date. 4 5 Be It Enacted by the Legislature of the State of Wyoming: б 7 **Section 1.** W.S. 39-15-103(a)(i)(E) and 39-15-105(a) by creating a new paragraph (xi) are amended to read: 8 9 10 39-15-103. Imposition. 11 12 (a) Taxable event. The following shall apply: 13

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1 (i) Except as provided by W.S. 39-15-105, there 2 is levied an excise tax upon: 3 4 (E) Except to the extent sales of 5 electricity are exempt under W.S. 39-15-104(a)(xi), the sales price paid to public utilities as defined in W.S. 6 7 37-1-101 through 37-3-114 and to persons furnishing gas, 8 electricity or heat for domestic, industrial or commercial 9 consumption; 10 11 39-15-105. Exemptions. 12 (a) The following sales or leases are exempt from the 13 excise tax imposed by this article: 14 15 16 (xi) Sales of electricity for domestic, 17 industrial or commercial consumption. 18 19 Section 2. This act is effective July 1, 2025. 20 21 (END)

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