

HOUSE BILL NO. HB0046

Electricity from solar and nuclear resources-taxation.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxes on electricity production;
2 amending the tax on the production of electricity from wind
3 resources to include a tax on the production of electricity
4 from solar and nuclear generating resources; making
5 conforming amendments; repealing the existing tax on
6 electricity produced from nuclear reactors; and providing
7 for an effective date.

8

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

10

11 **Section 1.** W.S. 39-22-101, 39-22-103, 39-22-105 (b)
12 and 39-22-107(a) are amended to read:

13

14 CHAPTER 22

15 TAX UPON PRODUCTION OF ELECTRICITY FROM WIND, SOLAR
16 AND NUCLEAR RESOURCES

1

2 **39-22-101. Definitions.**

3

4 ~~There are no specific applicable provisions for definitions~~
5 ~~for~~As used in this chapter, "generating facility" means
6 any facility generating electricity from wind or solar
7 resources in this state and any facility generating
8 electricity from a nuclear reactor in this state.

9

10 **39-22-103. Imposition.**

11

12 There is levied an excise tax upon the privilege of
13 producing electricity from wind, solar and nuclear
14 generating resources in this state. The tax shall be
15 imposed upon the production of any electricity produced
16 ~~from wind resources for sale or trade on or after January~~
17 ~~1, 2012, by the generating facility~~ and shall be paid by
18 the person producing such electricity. The tax shall be
19 imposed on each megawatt hour of electricity produced from
20 ~~wind resources~~ the generating facility at the point of
21 interconnection with an electric transmission line.

22

23 **39-22-105. Exemptions.**

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2 (b) Electricity produced from a ~~wind turbine~~ the
3 generating facility shall not be subject to the tax imposed
4 under this chapter until the date three (3) years after the
5 ~~turbine~~ generating facility first produced electricity for
6 sale. ~~After such date the production shall be subject to~~
7 ~~the tax, as provided by W.S. 39-22-103, regardless of~~
8 ~~whether production first commenced prior to or after~~
9 ~~January 1, 2012.~~

10

11 **39-22-107. Compliance; collection procedures.**

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13 (a) Returns and reports. Any person producing
14 electricity ~~from wind resources~~ within this state which is
15 subject to the tax imposed by this chapter shall report the
16 amount of megawatt hours produced in this state on or
17 before February 1 of the year immediately following the
18 year in which the electricity was produced.

19

20 **Section 2.** W.S. 39-23-101 through 39-23-111 are
21 repealed.

22

1 **Section 3.** This act shall apply to electricity
2 generated from solar resources or from nuclear generating
3 facilities on or after January 1, 2027.

4

5 **Section 4.** This act is effective January 1, 2027.

6

7 (END)