

SENATE FILE NO. SF0076

Distribution of taxes on large electrical loads.

Sponsored by: Senator(s) Case

A BILL

for

1 AN ACT relating to sales tax; specifying the distribution  
2 of taxes on sales of very large electrical loads; providing  
3 a definition; providing reporting requirements; specifying  
4 applicability; and providing for an effective date.

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

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8       **Section 1.** W.S. 39-15-101(a) by creating a new  
9 paragraph (xlviii), 39-15-107(a)(i), 39-15-111(b)(intro)  
10 and by creating a new subsection (s),  
11 39-15-211(a)(i)(intro), (d)(intro) and by creating a new  
12 subsection (e) are amended to read:

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14       **39-15-101. Definitions.**

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16       (a) As used in this article:

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(xlvi) "Very large electrical load" means an electrical load of not less than one hundred (100) megawatts for a single purchaser or customer.

**39-15-107. Compliance; collection procedures.**

(a) Returns, reports and preservation of records.  
The following shall apply:

(i) Each vendor shall on or before the last day of each month file a true return showing the preceding month's gross sales and remit all taxes to the department. The returns shall contain such information and be made in the manner as the department by regulation prescribes. The department may provide an option for the return to be submitted and for any taxes to be remitted electronically. The department may allow extensions for filing returns and paying the taxes by regulation, but no extension may be for more than ninety (90) days. If the total tax to be remitted by a vendor during any month is less than one hundred fifty dollars (\$150.00), a quarterly or annual return as authorized by the department, and remittance in lieu of the

1 monthly return may be made on or before the last day of the  
2 month following the end of the quarter or year for which  
3 the tax is collected. If the accounting methods regularly  
4 used by any vendor are such that reports of sales made  
5 during a calendar month would impose unnecessary hardships,  
6 the department after receiving a formal request filed by  
7 the vendor may accept reports at intervals as would be more  
8 convenient to the taxpayer. Any vendor shall report whether  
9 the vendor sells nicotine products, as defined by W.S.  
10 39-18-101(a)(xi), in this state to the department in the  
11 form and manner required by the department. The department  
12 may reject any report required under this paragraph of any  
13 vendor who does not comply with the nicotine sales  
14 reporting requirements. Every person purchasing goods or  
15 services taxable by this article who does not pay the tax  
16 owed to a vendor shall, on or before the last day of each  
17 month, file a return showing the gross purchases made  
18 during the preceding month and remit all taxes due to the  
19 department. If the vendor sells electricity to serve a very  
20 large electrical load, all sales related to the very large  
21 electrical load shall be reported separately. The return  
22 shall contain such information and be made in the manner as  
23 the department shall prescribe by rule and regulation. The

1 department, by rule and regulation, may allow an extension  
2 for filing a return and paying any tax due, but no  
3 extension shall be granted for more than ninety (90) days;

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5 **39-15-111. Distribution.**  
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7 (b) Revenues earned under W.S. 39-15-104 during each  
8 fiscal year shall be recognized as revenue during that  
9 fiscal year for accounting purposes. Except as otherwise  
10 provided in ~~subsection (p)~~ subsections (p) and (s) of this  
11 section, for all revenue collected by the department under  
12 W.S. 39-15-104 the department shall:

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14 (s) All revenues collected by the department related  
15 to sales of very large electrical loads shall be deposited  
16 in the local government distribution account, which is  
17 hereby created. All funds within the account shall be  
18 invested by the state treasurer and all investment earnings  
19 from the account shall be deposited in the account. Funds  
20 in the account shall be distributed as determined by the  
21 legislature for direct distributions to cities, towns and  
22 counties.  
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1           **39-15-211. Distribution.**

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3           (a) For all revenue collected by the department from  
4 the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and  
5 (vi) the department shall:

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7                   (i) Except as otherwise provided under  
8 subsection (e) of this section, for revenues collected  
9 under W.S. 39-15-204(a)(i):

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11                   (d) Except as otherwise provided under subsection (e)  
12 of this section, for all revenue collected by the  
13 department from the taxes imposed by W.S. 39-15-204(a)(vii)  
14 the department shall:

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16                   (e) All revenues collected by the department under  
17 W.S. 39-15-204(a)(i), or under W.S. 39-15-204(a)(vii) if  
18 the tax is imposed for general revenue, that is related to  
19 sales of very large electrical loads shall be deposited in  
20 the local government distribution account as created in  
21 W.S. 39-15-111(s).

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1           **Section 2.** The provisions of W.S. 39-15-211(e), as  
2   created by section 1 of this act, shall only apply to a tax  
3   under W.S. 39-15-204(a)(i) or 39-15-204(a)(vii) that is  
4   imposed or continued by approval of the voters on or after  
5   July 1, 2026. Any tax approved before July 1, 2026 shall  
6   not be subject to the provisions of W.S. 39-15-211(e) until  
7   the date the tax is continued by approval of the voters as  
8   provided by law.

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10           **Section 3.** This act is effective July 1, 2026.

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12 (END)