



**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** George Hruska

**E-mail:** [REDACTED]

**Organization:** Oftedal Construction Inc

**Phone:** [REDACTED]

**Agenda Item:** o 21LSO-0345 v0.3 Electrical generation tax & Di

**Support or Oppose:** Opposition

**Plan to Participate:** No

**Testimony:**

Article from Wyoming Tribune Eagle County sales tax revenue defies projections with boost from wind farm • By Margaret Austin | Wyoming Tribune Eagle 5 hrs ago CHEYENNE – When the coronavirus pandemic reached Wyoming, Laramie County and the city of Cheyenne both anticipated losing about 25% of their sales tax revenue. But thanks to construction of the Roundhouse Wind Energy project and other industries performing better than expected, sales tax revenues from July through October have increased by 20.5% from 2019. While sales tax revenues did falter from a number of industries – including oil and gas and traveler accommodations – the positives have outweighed the negatives so far this year. “Year-to-date, we are up 20%, which is phenomenal news, given the situation with the pandemic and the overall decline in our state’s economy,” Mayor Marian Orr said Wednesday. According to City Treasurer Robin Lockman, the biggest boost for Laramie County came in September, when sales tax revenues ended 83.2% higher than last year. With construction on NextEra Energy’s Roundhouse Wind Energy project having reached its peak, the county saw \$3,178,334 in sales tax revenue in the electric goods merchant wholesalers category, compared to \$1,734,556 in 2019. “What we’re seeing right now are revenues from the purchase of the materials and the work being done to upright the wind farm. And so those are very obviously significant purchases,” Orr said. Once construction cooled off, the sales tax revenues dropped 1.9% from October of last year, better following the trends in July and August. But September’s increase significantly contributed to the county’s bottom line. “You can see that made a huge difference,” Lockman said. “It appears – at least so far – that COVID-19 hasn’t had the negative impact that we previously thought on our sales tax revenue,” Lockman said, noting that the anticipated 25% decline was preparing for the “worst case scenario.” Still, Lockman said some areas fared better than others, with both online shopping and vehicle purchases seeing significant increases in recent months. On the other hand, the traveler accommodations category took a \$532,352 hit in July and August alone, which can be attributed to both the pandemic and the first-ever cancellation of Cheyenne Frontier Days. Additionally, the county has seen consistent decreases in support for mining industries. From August to October, that category has seen a \$1,715,755 drop from the same time last year. “I believe that the decrease is a direct result of the decline in oil and gas extraction in Laramie County, as it’s declined for several months in a row from August to October,” Lockman said. And although the contributions from the county’s wind projects look promising, Orr cautioned that the state Legislature will be discussing removing tax incentives for wind energy generation. According to a 2019 University of Wyoming study, Wyoming is one of the lowest-cost states for wind development projects. But Orr voiced concerns that a change from the state wouldn’t bode well with companies looking to start wind farms here, and for NextEra Energy, which just signed a 30-year lease with the city. “To then suddenly change the taxation system, when a corporation comes in and invests heavily into the community, I don’t know how well that fares for our overall discussions about wanting to diversify the economy,” Orr said.

*[Click here and type title or type of document]*



**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** George Hruska

**E-mail:** [REDACTED]

**Organization:** Oftedal Construction, Inc.

**Phone:** [REDACTED]

**Agenda Item:** 21LSO-0345 v0.3 Electrical Generation Tax

**Support or Oppose:** Opposition

**Plan to Participate:** No

**Testimony:**

Dear Revenue Committee: Please read this press release and this study from UW. It shows that the majority of Wyoming people (like me) want to see more wind and solar energy happen in Wyoming. "The first theme prioritized renewable energy. " It won't happen if we keep on talking about raising taxes and making Wyoming look like an unstable place to do business. Please consider this as further proof that the majority of people in Wyoming do not want more taxes imposed on our electricity, just as the majority of comments you have heard from people over the years at this committee.

[http://www.uwyo.edu/haub/\\_files/\\_docs/ruckelshaus/pubs/2020-wyomings-energy-social-license-report.pdf](http://www.uwyo.edu/haub/_files/_docs/ruckelshaus/pubs/2020-wyomings-energy-social-license-report.pdf) <https://uwenergyreview.wordpress.com/2020/12/02/uw-research-explores-wyoming-residents-acceptance-for-energy-development/> UW Research Explores Wyoming Residents' Acceptance for Energy Development December 2, 2020 A new study from the University of Wyoming's School of Energy Resources (SER) and the Ruckelshaus Institute of Environment and Natural Resources explores Wyoming residents' perspectives of energy development, including "social license," or the level to which Wyoming residents support or oppose different forms and amounts of energy development. The researchers also examined Wyomingites' values and vision for the state's future. The full report, titled "Social License for Wyoming's Energy Future: What Do Residents Want?," is available online at [www.uwyo.edu/haub/ruckelshaus-institute](http://www.uwyo.edu/haub/ruckelshaus-institute). SER funded the study. The research was led by Jessica Western, a research scientist with the UW Haub School of Environment and Natural Resources, who has a background in human dimensions of natural resources and collaborative approaches to natural resource problem-solving; and Selena Gerace, an SER assistant research scientist. The study began with a survey of more than 500 randomly selected Wyoming residents. The researchers found that Wyoming residents support natural gas (83 percent of survey respondents); oil (71 percent); solar (69 percent); wind (66 percent); and coal (63 percent) energy production. Respondents need more information before they will support or oppose developing uranium or rare earth elements or pursuing nuclear energy, energy storage, or carbon capture and storage, according to the study. "Wyoming is facing a tricky time as far as figuring out the state's direction while energy markets change," says Rob Godby, acting associate dean of the Haub School of Environment and Natural Resources. "It's really important for state leaders and decision makers to understand what citizens want for the future, and this study provides exactly that information." REPORT THIS AD According to the study, when respondents ranked 14 different values, Wyoming's scenery, biological diversity and recreation opportunities were the three most important, followed by economic opportunities and sense of community. To better understand the survey results, the researchers asked individuals involved in Wyoming's energy industry to organize statements made by survey respondents according to level of agreement. The researchers then interviewed those individuals about their choices on how they organized the statements. This process allowed for both quantitative and qualitative analysis that revealed important findings with implications for policy and leadership decision-making. Three themes emerged from the statistical analysis of how respondents in this second part of the

study sorted the statements. — The first theme prioritized renewable energy; wished for the state to create a renewable energy plan; and did not see conventional energy production as economically or environmentally sustainable. — The next theme placed more emphasis on conventional energy development as meaningful to Wyoming’s economy and a necessary bridge to a more diverse energy economy. — The third theme accepted all kinds of energy development with emphasis on job training, health care availability, providing low-cost energy and reducing impacts to wildlife. The three themes together create the Wyoming discourse regarding its energy future. Respondents across the board agreed that Wyoming has an opportunity to advance current and new energy sources. Far from rejecting climate change, Wyoming residents feel that using it to an economic advantage — and for many, also an environmental one — may benefit the state. They felt Wyoming should consider energy markets outside the state, create an energy strategy and use a creative approach to its energy future. Respondents also agreed Wyoming should develop energy resources in a way that creates jobs and safeguards displaced workers with job training and other safety nets. Additionally, respondents agreed it is important for the state to lessen impacts of all kinds of energy development — both conventional oil and gas as well as renewable wind and solar — on wildlife. Results from the study indicate that Wyoming residents do grant social license for most energy development types with the clear understanding that market forces are creating change, and the state needs to quickly adapt to be economically resilient. Residents want to hold on to what they have and to create more. To create more and improve economic stability, respondents repeatedly mentioned the need for leadership, according to the study. “As Wyoming’s energy economy continues to grow and evolve, this study helps to inform academic and research programs so that they align closely with the rationale of Wyoming residents,” says Scott Quillinan, the SER director of research and communications. SER integrates innovative energy research and academic programs at UW and bridges academics and industry through targeted outreach programs. The Ruckelshaus Institute supports stakeholder-driven solutions to environmental challenges by conducting and communicating relevant research and promoting collaborative decision-making. For more information, call Emilene Ostlind at (307) 314-9505 or email [emilene@uwyo.edu](mailto:emilene@uwyo.edu).

*[Click here and type title or type of document]*



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** George Hruska

**E-mail:** [REDACTED]

**Organization:** Wyoming Resident

**Phone:** [REDACTED]

**Agenda Item:** 21LSO-0345 v0.3 Electrical Generation Tax

**Support or Oppose:** Opposition

**Plan to Participate:** No

**Testimony:**

Date: 12-16-20 Joint Revenue Committee Members, My name is George Hruska and I'm speaking to you today as a 21 year Wyoming resident. My two teenage boys were born and raised here, my wife is a lifelong Wyomingite and we have a vested interest in Wyoming's economic diversification and our current & future tax structure. We care, about building a great future for Wyoming – a future that is full of new jobs, new economic opportunities, and new industries. That is why I ask this committee to please vote NO to an Electrical Generation Tax, please vote NO to the \$1.00 (or any) increase to the Wind Generation Tax and please say NO to repeal the 3 year Generation Tax Exemption. Neither bill makes any sense in the emerging world of renewable energy power plants. I proudly work for Oftedal Construction and we are bidding renewable energy projects all around the Western region. The number of wind, solar and transmission construction opportunities OUTSIDE of Wyoming are coming through at record numbers and the number of opportunities INSIDE of Wyoming have diminished to a trickle. Oftedal recently had to lay off 50% of our employees due to lack of work. Its extremely sad to say, Wyoming is not the epicenter of the renewable energy universe. If the state keeps raising taxes and costs for renewable energy businesses in Wyoming, the market is going to choose to buy wind power from elsewhere. Business is business, no matter what industry you are in. Only ONE new wind project went into service in Wyoming from the end of 2010 until this year, yet this is the 17th time since 2016 we are discussing wind taxes. Wyoming is constantly threatening additional taxation on wind and to me that is not business friendly to any wind developer wanting to come to our state. Wyoming needs to be working to attract more power plants, and working to keep the power plants we have, for not only the well paying jobs but also the ongoing economic benefits they provide. I am thrilled with the wind power plants and transmission lines that have been built in Wyoming and that are TRYING to be built in Wyoming. But, after Rocky Mountain Power's Gateway West transmission project is done, and if their Gateway South transmission project succeeds, and if Power Company of Wyoming's TransWest Express transmission project succeeds – when those lines are completed and full to capacity, what comes after that? The construction pipeline looks extremely empty. Wyoming should have been working to get more transmission lines built with corresponding renewable energy investments, to bring the critical jobs and decades of economic benefits that come with them. Instead for the past decade we have basically told wind farm developers we are closed for business unless you want to risk the threat of increased taxation for years to come. This position was clarified by Economist Dr. Rob Godby of the University of Wyoming who told a WY radio station: "Basically, wind does cover its cost of additional public services if it attracts people to the state," Godby said. "It's the only other sector that does." (<https://891khol.org/could-wyoming-miss-out-on-the-latest-wind-rush/>) Again, it doesn't make any sense for the state to further raise taxes on the one industry sector (besides minerals) that already pays its own way! Raising other taxes, or adding broad-based taxes, does make long-term sense to me. I am willing to pay a reasonable income tax if it means more current and long-term stability for our state and

for our kids. Tax increases on beer and tobacco products are long overdue to keep up with inflation. I also think the state should look at adding tolls on Interstate 80. The electric power generation industry is unique in how it can enormously advance Wyoming as an energy state, support our overall economic diversification strategy, and create great jobs that Wyoming desperately needs. Wind power should be welcomed and encouraged to come to Wyoming with smart and strategic tax policy, which right now means leaving wind energy alone. Thank you for your time and consideration. Sincerely, George Hruska  
A concerned WY resident  
George Hruska  
3204 Sienna Drive  
Casper, WY 82604  
Cell: 307-262-6973  
gjhruska@yahoo.com

Email:

*[Click here and type title or type of document]*



**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Jerimiah Rieman

**E-mail:** [REDACTED]

**Organization:** Wyoming County  
Commissioners Association

**Phone:** [REDACTED]

**Agenda Item:** Monthly Payment of Mineral Ad Valorem Taxes

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Commissioner Rusty Bell

**E-mail:** [REDACTED]

**Organization:** Campbell County

**Phone:**

**Agenda Item:** Monthly Payment of Mineral Ad Valorem Taxes

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**





**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Commissioner Bill Novotny

**E-mail:** [REDACTED]

**Organization:** Johnson County

**Phone:**

**Agenda Item:** Monthly Payment of Mineral Ad Valorem Taxes

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Tate Mullen

**E-mail:** [REDACTED]

**Organization:** Wyoming Education Association

**Phone:** [REDACTED]

**Agenda Item:** K-12 funding

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Kenneth Casner

**E-mail:** [REDACTED]

**Organization:** Self

**Phone:** [REDACTED]

**Agenda Item:** Dec 17 items 2,4,6 Dec 18 7,8,9

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Amy Bach

**E-mail:** [REDACTED]

**Organization:** City of Rawlins, CCCOG,  
CCEDC, et al.

**Phone:** [REDACTED]

**Agenda Item:** Wind Taxation Draft Bills

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

Provide local government testimony opposing any additional taxation on renewable energy as it will create additional uncertainty for current renewable energy development projects.



**Date:** 12/10/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Laurie Urbigit

**E-mail:** [REDACTED]

**Organization:** Wyoming REALTORS

**Phone:** [REDACTED]

**Agenda Item:** #4 School Financing

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/11/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Mark Larson

**E-mail:** [REDACTED]

**Organization:** Wyoming Petroleum Marketers  
Association

**Phone:** [REDACTED]

**Agenda Item:** Tobacco Tax

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

Letter submitted under separate cover.



**Date:** 12/11/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** TERRY WEICKUM

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** 2. Electricity Taxation

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

Mr. Chairman and committee members: Wyoming can address its long-term fiscal concerns by making strategic, practical, long-term fiscal decisions that lead to economic diversification. Such as, certain legislators must be told to stop their annual attempt to kill wind energy by raising taxes again on it. Why would The Energy State not want to try to attract more renewable energy? This kind of diverse infrastructure can bring Wyoming billions of dollars in new state tax revenue to support government budgets at every level. In 2009, I was the Carbon County Commission Chairman, and Chairman of the wind energy task force for the Wyoming County Commissioners Association. For months we collaborated with industry, the governor's office, legislators, and other stakeholders to look at every aspect of wind energy taxation and regulation. Out of that work we helped establish a lot of new rules like county minimum standards for wind farms, and we settled on a tough but fair tax treatment. Wyoming wind farms are required to pay industrial-rate property taxes to fund our counties and schools. And to pay new sales taxes to help fund our municipalities and cover upfront impacts. And to pay a new \$1 per megawatt-hour generation tax, purposely timed to start after the sales tax payments slowed. No one was happy, so we figured this deal found the right balance. Balance is what a collaborative, fact-based approach can achieve. Anyone who has been a business owner like me knows that private industry can't succeed if government over-reaches and over-takes. However, since 2016 a few loud legislators, doing no economic studies and not cooperating with anyone, have been trying to tax wind energy out of existence in Wyoming. Educate yourself with facts, think long-term, and you will see that our state's tax plan should stand as is. Wyoming needs to act to diversify our economy, not just talk about it, and needs to do everything possible to create more good jobs in Wyoming. Allowing renewable energy to economically succeed here is part of the solution. It would be really short-sighted to let this important economic diversification and jobs opportunity blow away. Terry Weickum Rawlins, Wyoming (307) 321-0157 Former Carbon County Commissioner, and current Rawlins City Council Member-Elect  
Terry.weickum@gmail.com



**Date:** 12/12/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Joshua A. Thompson

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** General public comment

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

Impact of prior cuts in NCSD1, no fat left to trim/layoffs, need to address education, revenue issues prior to postponed session





**Date:** 12/12/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Kimberly Amen

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** Public Comment

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/13/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Phyllis ROSEBERRY

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** School funding mill levy bill

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

Hello Committee members! Thank you for considering my comment. This comment is in support of 21LSO-0076, School Funding Mill Levy. I am speaking as a 45 year resident of the Big Horn Basin here in Wyoming as well as a mother and grandmother of children and grandchildren who also have lived in Wyoming their whole lives. My comments not only apply to this bill but also in support of school funding from other sources such as the income tax bill and real estate transfer tax bill considered at your last meeting. The Wyoming school system is in dire straits financially as we are looking at severe cuts to our excellent school system. These cuts will jeopardize our state's and children's future for many years to come. Funding schools is an investment in our future success in a highly competitive and rapidly changing world. Businesses invest. They would have no future if they didn't. The exact same logic applies to our education system. We don't invest now, we do not have a successful future. The formula is fairly straightforward. We have all benefited from this investment in education (including businesses who have educated employees), so we as a group of citizens in this state should contribute a share of the benefits we have received to continue to support this community funded system which is a benefit to all of us. Of course, no one WANTS to pay taxes, but that is the only means we have to garner a little giving from all of us to support the common good for all of us. A more accurate way to look at this is a label of joint investment in our future rather than simply taxes. You have been provided with lots of data and statistics about our education funding dilemma. Put simply, it looks bleak. We have a stark choice. Either cut our investment in our children's and state's future or provide more revenue to support it. I am speaking to you from the heart as well as the head. We are the adults in this situation at this critical point in our history. We are at probably the most significant crossroads in our state history. As the adults we are responsible to those who depend on us for their future in this quickly changing world. They don't have the power, we do. I urge you to respond to this crisis in the most responsible way, vote to support our children's education. Vote for the future success of our state and its people. Show our children how responsible unselfish adults behave in this world by making decisions that support the common good and future for all.



**Date:** 12/13/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Cindy DeLancey

**E-mail:** [REDACTED]

**Organization:** Wyoming Business Alliance

**Phone:** [REDACTED]

**Agenda Item:** Wind Energy Production Tax

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

TBD



**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Chris Brown

**E-mail:** [REDACTED]

**Organization:** Powering Up Wyoming

**Phone:** [REDACTED]

**Agenda Item:** wind tax  
**Support or Oppose:** Opposition  
**Plan to Participate:** Yes  
**Testimony:**



**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Gunnar Malm

**E-mail:** [REDACTED]

**Organization:** Laramie County Commissioner

**Phone:** [REDACTED]

**Agenda Item:** Electric Generation Tax

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**



---

**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Jon Cox

**E-mail:** [REDACTED]

**Organization:** Rocky Mountain Power

**Phone:**

**Agenda Item:** Electricity taxation and draft legislation to increast wind tax

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Dan Neal

**E-mail:** [REDACTED]

**Organization:** Wind Wyoming's Way

**Phone:** [REDACTED]

**Agenda Item:** Electricity taxation - increase in wind power production tax - 21LSO-0134 v0.4  
Wind energy production tax.

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

I will offer testimony Thursday morning.



---

**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Dave Picard

**E-mail:** [REDACTED]

**Organization:** Altria Client Services

**Phone:** [REDACTED]

**Agenda Item:** 8. Tobacco Taxes

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**





**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Dave Fraser

**E-mail:** [REDACTED]

**Organization:** Wyoming Association of  
Municipalities

**Phone:** [REDACTED]

**Agenda Item:** Office of State Lands Budget -Direct Distribution

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Matt Hall

**E-mail:** [REDACTED]

**Organization:** Wyoming Association of  
Municipalities

**Phone:** [REDACTED]

**Agenda Item:** Office of State Lands - Direct Distribution

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Paige Gustafson

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** 2,4,7,8

**Support or Oppose:** Support

**Plan to Participate:** No

**Testimony:**

To the Joint Revenue committee: My name is Paige Gustafson. I live in Laramie, Wyoming and I am part of Senate district 9 and House District 13. I am an art educator, I have my master's in special education, and I am an active member of my community. I am writing today to say that I support all revenue generating measures that will help to fund education as the Wyoming Constitution mandates the legislature to do. This includes all proposed taxes. The idea that education has not faced cuts is untrue and detrimental as my colleagues, my students, and myself have had to withstand the worst of 131.3 million dollars in cuts since 2017. As we know, economic diversification does not happen overnight. It will take time and it is time that education does not have before its delivery is fundamentally altered as a result of deep cuts. Class sizes of 35-40 at the elementary level, privatization of school support staffs, less one on one support, and virtually no access to arts, physical education, career and technical education, agriculture education, counselors, and psychologists. As an art educator with the unique perspective of holding an advanced degree in special education, I know first-hand the critical aspect that art plays in a child's social, emotional, behavioral, and academic success. Because of art's accessibility to other subjects, it is often the setting that fosters the lightbulb moment in understanding material in other content areas. Art is of vital importance in developing a child's motor skills, spatial reasoning, critical problem solving skills, developing tactile awareness, and laying the foundation for self-directed learning. Art class provides a haven for students who struggle emotionally and behaviorally to have an outlet to productively release their angers, frustrations, and fears. In a more global sense, without art, the moguls in our STEM fields would not have the creative innovation that drives the products that we use and love on a daily basis. Furthermore, studies have shown that participation in the arts increases graduation rates, lowers behavioral referrals, and aids in the participation in and understanding of science and engineering. We need to hold the classes that keep kids in school to the same esteem as math, ELA, and science. If we continue to cut our way out of a financial deficit without considering revenue-generating measures, we will be taking away our kids' access to the well-rounded education that they deserve. We will be deterring families from moving to our state, lowering our competitiveness with surrounding states, and bleeding our talent when our youth refuses to attend our university or pursue a career in Wyoming. Wyoming is made up of small, rural towns. Schools are the community center and the driving economic source not only because they employ the most people, but also because the teachers and staff use their paychecks to support local business. Many of you are from these small towns. Sooner rather than later, you will see and feel the ripple effect that continuing to cut education will have on every facet of daily life. Educators will not have the ability to stay in these towns. The population decline and inability to put money back into local economies will turn many of these communities into ghost towns. In closing, I ask you to please allow the legislature to consider all revenue generating measures that will help to fund K-12 education. Thank you for your time today.

*[Click here and type title or type of document]*



---

**Date:** 12/14/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Laura Grott

**E-mail:** [REDACTED]

**Organization:** WY Beer Distributors  
Association

**Phone:** [REDACTED]

**Agenda Item:** Alcohol Taxes

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

Would comment on the excise tax on malt beverages. We aren't opposed to the 2 cents per gallon, as it is a regulated item and we are okay with having one, as opposed to having it absorbed into the spirits/wine. We are opposed to anything over 2 cents per gallon.



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Marcie Kindred

**E-mail:** [REDACTED]

**Organization:** N/a

**Phone:** [REDACTED]

**Agenda Item:** General testimony

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

It's assumed that all Wyomingites would like to continue to try (and fail) at cutting our way out of this mess, rather than to see any new taxes. I'd like to provide brief testimony asking our legislature to please tax us. I'd like my four young children to have the opportunity to stay in the place they love and call home. But if we don't make some drastic changes, there will be nothing left for them.



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Todd Lewis

**E-mail:** [REDACTED]

**Organization:** Cheyenne Beverage

**Phone:** [REDACTED]

**Agenda Item:** revenue committee-alcohol excise tax

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



---

**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Brittney Webber

**E-mail:** [REDACTED]

**Organization:** Cheyenne Beverage

**Phone:** [REDACTED]

**Agenda Item:** revenue committee-alcohol excise tax

**Support or Oppose:** Other

**Plan to Participate:** No

**Testimony:**





**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Scott L Norris

**E-mail:** [REDACTED]

**Organization:** IUOE Local 800

**Phone:** [REDACTED]

**Agenda Item:** Item 2 Electricity Taxation and Wind Tax

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**



---

**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Jon Clontz

**E-mail:** [REDACTED]

**Organization:** Wyoming Lottery Corporation

**Phone:**

**Agenda Item:** Gaming

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Dave Picard

**E-mail:** [REDACTED]

**Organization:** Southern Glazer and Republic  
National

**Phone:** [REDACTED]

**Agenda Item:** 7. Alcohol Taxes

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**



---

**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Matt Kaufman

**E-mail:** [REDACTED]

**Organization:** Wyoming Lottery Corporation

**Phone:**

**Agenda Item:** Gaming

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



---

**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Miria White

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:**

**Agenda Item:** 21LSO-0134 v0.4

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

As several other Western states are deciding to increase taxes on wind energy production, Wyoming should not miss out on this important opportunity to gain more revenue. The wind industry might complain because who likes to pay more taxes, but the financial well-being of the state is more important than appeasing corporations that already make a fortune off of Wyoming's famous wind and open spaces.



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Anna Edwards

**E-mail:** [REDACTED]

**Organization:** n/a

**Phone:** [REDACTED]

**Agenda Item:** general public commen

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

My name is Anna Edwards and I live in Sheridan Wyoming. I want the Wyoming Legislature to raise taxes and create new forms of revenue to make up for what we're losing from the mining industries. Wyoming is already struggling to provide affordable healthcare and quality education to its residents. Further cuts to the Department of Health's or Department of Education's budget will continue to harm our communities. I would rather see new taxes than see my neighbors suffer because they can't access healthcare. This is also true for education. Our children deserve a good education. Cutting funding to education and health care hurts Wyoming now AND in the future.



---

**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Jennifer kirchhoefer

**E-mail:** [REDACTED]

**Organization:** Wildlife, Energy, & Community  
Coalition

**Phone:** [REDACTED]

**Agenda Item:** 03-Revenue

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

It is in the best interest of the people of Wyoming to increase the \$1.00 per megawatt-hour tax on wind-produced electricity and repeal the 3-year exemption on this tax for new wind turbines



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** KAREN C WOLSTENHOLME **E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** Tax Increases on Wind/Renewable Energy,2 - 01,2 - 02,4 - 01

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

As a ranch owner in Converse County, I oppose these proposed taxes on renewable energy. We should be welcoming the renewable industries to Wyoming.





**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Monika Leininger

**E-mail:** [REDACTED]

**Organization:** Powder River Basin Resource Council

**Phone:** [REDACTED]

**Agenda Item:** 21LSO-0076 v0.4 School funding-mill levy, 21LSO-0136 v0.3 Alcoholic liquors markup amount, 21LSO-0138 v0.4 Tobacco tax.

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Sarah Lord Mentock

**E-mail:** [REDACTED]

**Organization:** Science Kids

**Phone:** [REDACTED]

**Agenda Item:** General public comment

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

I will be testifying in support of diversifying Wyoming's revenue stream via introduction of new taxes.



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Tom Darin

**E-mail:** [REDACTED]

**Organization:** American Wind Energy Association

**Phone:** [REDACTED]

**Agenda Item:** #2, electricity generation taxation

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

\*Opposing efforts to create new or raise existing taxes on renewable energy in Wyoming \*Wyoming can generate more state and local tax revenue from the existing excise, property and sales taxes if it keeps the current tax structure the same so that it can be competitive with wind and solar projects in neighboring states



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Nate Blouin

**E-mail:** [REDACTED]

**Organization:** Interwest Energy Alliance

**Phone:** [REDACTED]

**Agenda Item:** 2

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**



---

**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Jonathan Downing

**E-mail:** [REDACTED]

**Organization:** Pace-O-Matic of  
Wyoming/Cowboy Skill

**Phone:** [REDACTED]

**Agenda Item:** Updates from the Wyoming Gaming Commission and the Department of Revenue

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

Depending upon Committee Discussion may want to offer public testimony.



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Katharine Wilkinson

**E-mail:** [REDACTED]

**Organization:** Pace-O-Matic of  
Wyoming/Cowboy Skill

**Phone:** [REDACTED]

**Agenda Item:** Updates from the Wyoming Gaming Commission and the Department of Revenue

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

Depending upon Committee Discussion may want to offer public testimony.



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Rev. Robert Garrard

**E-mail:** [REDACTED]

**Organization:** Better Wyoming

**Phone:** [REDACTED]

**Agenda Item:** General Public Comment time

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

I have lived in Wyoming for twenty years and served as the Head Pastor at the First Presbyterian Church in Cheyenne for thirteen and a half-years. In that time, I made 5,000 hospital calls and just as many nursing home calls. I also serve on the Board of Family Promise of Cheyenne. Through these experiences, I have seen first-hand of the need to expand Medicaid. I encourage the legislature to do so. I also encourage the legislature to develop and approve a state income tax program where the taxes collected are used for education, health care and roads in our state. Without these taxes we will be doing terrible damage to vital state programs, our children and those in need. Rev. Robert Garrard



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Shawn Taylor

**E-mail:** [REDACTED]

**Organization:** Wyoming Rural Electric  
Association

**Phone:** [REDACTED]

**Agenda Item:** 21LSO-0345 v0.3 electricity tax.

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

I'd like to provide testimony on this bill.





**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Rose Lynd

**E-mail:** [REDACTED]

**Organization:** Healthy Wyoming

**Phone:** [REDACTED]

**Agenda Item:** General Public Comment

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

I am a 15 year cancer survivor from Dayton, WY and I am asking the legislature to create new revenue streams for WY so that our education system, healthcare, and all public infrastructure and services can be maintained and even expanded as needed. I am asking for an income tax on those making more than \$100,000/year. We can no longer get a free ride from oil and gas revenue. Please stand up and lead us into a bright future with a diversified economy and tax base.



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Julia Willis

**E-mail:** [REDACTED]

**Organization:** Healthy Wyoming

**Phone:** [REDACTED]

**Agenda Item:** General Public Comment

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

I am disabled and a caregiver in Dayton and I rely on medicaid to have basic access to healthcare. In the past, when I was able-bodied and working, I happily paid taxes to the other states I lived in. Because I knew that they paid for healthcare and education and roads that everyone in the community benefits from. I am astounded that our government has devoted Cares Act money to bail out oil and gas once again when we are making cuts to public health, can't keep up with testing, and do not have the capacity to contract trace. You need to invest in the people of Wyoming, and that means creating new revenue streams, including an income tax.



---

**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Jim Magagna

**E-mail:** [REDACTED]

**Organization:** WY Stock Growers

**Phone:** [REDACTED]

**Agenda Item:** Electricity Taxation

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Michelle Humber

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** General public comment

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Kara Choquette

**E-mail:** [REDACTED]

**Organization:** PCW and TransWest

**Phone:** [REDACTED]

**Agenda Item:** 2-Electricity taxation

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

I would like to join the Zoom and provide public comment and some new information for the Committee's consideration under item 2-Electricity taxation. We respectfully request the Committee to vote against both 21LSO-0345-Electrical generation tax and 21LSO-0134-Wind energy production tax, as this Committee has done in the past. Both proposals dis-incentivize the business of new electric generation happening in Wyoming. They both are out of alignment with the mission of the Wyoming Energy Authority, which is to encourage the development of more energy resources in Wyoming. Helping to assure that new power plants can be economically viable in Wyoming will help lead to more diverse, non-mineral tax revenues for Wyoming. The CCSM Project alone estimates paying \$850 million in state and local taxes including wind-produced electricity taxes over its construction and initial operations period - an amount that has already been more than doubled by the Legislature via two tax increases on wind energy, imposed in 2009 and 2010 respectively, and taking effect in 2012. Existing independent wind projects and utilities owning several wind projects are among the WY DOR's list of Top 25 Department-Assessed Valuation Non-Mineral Taxpayers, along with other department-assessed non-mineral properties like railroads and pipelines. As the Committee heard directly from UW economists at the July 2019 meeting, economic analysis shows that Wyoming wind projects pay at least \$3.05 per MWh in total state taxes considering the burden of full property taxes, sales taxes up to 6%, and the electricity tax. This total amount is higher than in other interior Western states, plus we have additional transportation costs to get our Wyoming wind resources to distant market we are targeting. The study shows other interior Western states impose total taxes on wind projects in their states of about \$1.57/MWh in Colorado, \$1.82/MWh in Montana, \$2.57/MWh in Idaho and Utah, and \$2.94/MWh in New Mexico. Evidence also shows that aside from one anomaly wind project, no other new wind projects have gone into service in Wyoming from November 2010 until 2020. There hasn't been a new WY ISC permit application filed for a WY wind energy project since June 2019. As this committee heard in August, publicly available data from 2019-2020 shows there is a robust pipeline of at least 18 new and contracted-for (therefore certain) wind and solar power plants located in neighboring states. There is strong public support for the success of our wind and transmission projects in Wyoming, which we deeply appreciate, as well as strong public support for seeing wind and solar succeed in Wyoming overall. According to a study from the University of Wyoming's School of Energy Resources and the Ruckelshaus Institute of Environment and Natural Resources, released in December, "Three themes emerged from the statistical analysis...The first theme prioritized renewable energy; wished for the state to create a renewable energy plan."



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Ryan Fitzpatrick

**E-mail:** [REDACTED]

**Organization:** NextEra

**Phone:** [REDACTED]

**Agenda Item:** 2-01 Electricity Taxation, 2-02 Wind Tax, & 4-01 Ad Valorem Taxes

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

I will provide a testimony after the first bill discussion (2-01) and will make myself available to answer questions after discussions on 2-02 and 4-01



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Amy Simpson

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** Education Funding

**Support or Oppose:** Other

**Plan to Participate:** No

**Testimony:**

Members of the Revenue Committee, My name is Amy Simpson, and I am a 30-year veteran music teacher in Cheyenne. Full funding for education in Wyoming is a Constitutional guarantee. Over the last several years, Wyoming citizens have tried to come to grips with the fact that we cannot be carried by the mineral industry anymore. Education relates directly to the economy. If we don't invest in an educated population, students will leave and go somewhere else to work and raise families. If we don't provide the educational "wrap around" services that students need, families will go elsewhere. I know this to be true because my three children did just that. They were unable to pursue their professions and receive student services for our grandchildren that other states fund and provide. This is serious, we can no longer bury our heads in the sand and pretend that we can keep cutting funding to education. We are counting on you to provide new revenue streams for our state to grow and move into the future. We cannot look back anymore, we MUST look forward, even if that means a personal income tax, raising the "sin" tax, the "Big Box" tax, etc. It cannot be about getting re-elected, it MUST be what you are here to do which is do what is best for ALL citizens of the state. Thank you, Amy Simpson



**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Kirk Stone

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** Electricity generation taxation

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

Support for taxation of wind produced electricity, and repeal 3 year tax exemption.





**Date:** 12/15/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Ryan Sedgeley

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:**

**Agenda Item:** Agenda item 4: K-12 Education Funding

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**



---

**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Richard Grant

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:**

**Agenda Item:** 2-01, 2-02, 2-03, 2-04

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

Would like an opportunity to comment after hearing the discussions.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Roxie Hensley

**E-mail:** [REDACTED]

**Organization:** Individual business owner

**Phone:** [REDACTED]

**Agenda Item:** Wind tax

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

How the Wind Industry has helped in our communities and businesses



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Marian J Orr

**E-mail:** [REDACTED]

**Organization:** City of Cheyenne

**Phone:** [REDACTED]

**Agenda Item:** Wind - electricity generation

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

I will be present in person to provide Cheyenne's revenue experience with the Roundhouse Wind Project.  
Thank you.



---

**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Eric Dalton

**E-mail:** [REDACTED]

**Organization:** concerned citizen

**Phone:**

**Agenda Item:** taxes

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

We need revenue. I support most new tax ideas including property and income taxes on myself.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Brittany Wardle

**E-mail:** [REDACTED]

**Organization:** Cheyenne Regional Medical Center

**Phone:** [REDACTED]

**Agenda Item:** Tobacco Taxes

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Ken Decaria

**E-mail:** [REDACTED]

**Organization:** Wyoming School Boards  
Association

**Phone:** [REDACTED]

**Agenda Item:** 4. K-12 Education Funding

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Chris Merrill

**E-mail:** [REDACTED]

**Organization:** Equality State Policy Center

**Phone:** [REDACTED]

**Agenda Item:** 8:35 AM Electricity Taxation – Wind Energy Production Tax

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

Chris Merrill, executive director, Equality State Policy Center The Equality State Policy Center is deeply concerned about Wyoming’s current and projected budget crises, the dangers that these shortfalls pose for Wyoming’s economy and quality of life, and especially what they could mean for the future of education funding in this state. Public schools—along with access to healthcare—are part of the essential foundation of any viable community in Wyoming. And if this Legislature doesn’t start addressing our budget shortfalls with new sources of revenue, many of our local communities are going to be in big trouble, and very soon. We support this proposed wind energy production tax, not because we think it’s going to solve the budget crisis—we all know it won’t. We don’t support it because we think it’s one of the best ways to raise new revenues—it isn’t. We support it because it would be at least one incredibly modest step in the right direction. And it could be, ultimately, part of a much broader, more diverse, forward-looking solution. It’s unfortunate that this type of tax on industry (like the ad valorem mill levy you’ll be considering later) might be the only politically feasible new taxes in the current and incoming Wyoming State Legislature. If Wyoming is to remain economically viable, foster and maintain a high quality of life for its residents, and become a place where future generations want to live—we’ll all have to pay a little more in taxes, chip in our fair share, and work together. We’ll need to finally pull ourselves out of this developing-nation-style resource trap—where, currently, we still count on the energy and mining industries to pay almost all the bills. In this sense, this legislation before you is more of the same. For nearly 40 years, the people of Wyoming have relied on taxes and royalties from the coal, oil, and gas industries to pay for nearly all essential government spending—to build and maintain schools, pay teachers, build and maintain roads, fund sewers and safe drinking water, fund much of local government, fund all state agencies. But those days are over. The coal industry is dying—faster than Wyoming’s elected leaders predicted. Oil and gas revenues collapsed years ago and haven’t recovered. And in the best of times, the boom-and-bust cycles of these industries are, by definition, wildly unpredictable. The booms tend to be short-lived, and the busts tend to be painful and protracted. Governor Mark Gordon is now proposing a budget with what he termed “devastating” cuts, that is roughly \$1 billion smaller than the one the state passed just two years ago. And even after all these painful cuts, the state is still facing severe budget shortfalls in the years to come—which, if left unaddressed, would inevitably require cuts to education and other institutions essential to our future. Unless the State Legislature can summon the political will to finally modernize our tax structure and come up with new, diversified, and more reliable revenue streams. After considering this proposed wind tax legislation, we ask that you please reconsider the following revenue measures to address our projected budget shortfalls in a more meaningful way, and help set the state on a course for a brighter future: 1. A modest and fair income tax—along the lines of what we see in Utah, Idaho, Nebraska, Montana, Colorado, etc. An income tax is the most basic way a state ensures that everyone who has the means pitches in a little bit, according to their means. Wyoming can no longer afford to be—nor should it want



to be—a no-fee tax shelter for the wealthiest people on planet earth. This committee has heard testimony from regular working Wyoming people that they'd be willing to pitch in in and pay more taxes to help cover the costs of education and other essential services. 2. Increasing property taxes. 3. Implementing a modest real estate transfer tax. Thank you for considering these comments and recommendations.

*[Click here and type title or type of document]*



---

**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Troy Udell

**E-mail:** [REDACTED]

**Organization:** IUOE 800

**Phone:** [REDACTED]

**Agenda Item:** 21LSO-0345 v0.3

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Alan Baird Minier

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** Item 2, wind taxation

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

provided to Katie Talbott on advice of LSO



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Mike Moser

**E-mail:** [REDACTED]

**Organization:** Wyoming State Liquor  
Association

**Phone:** [REDACTED]

**Agenda Item:** 7. Alcohol Taxes and 8. Tobacco taxes

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

I'm providing testimony on both of these tax topics Friday morning. Thanks!



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** JoAnn True

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** Wind Generation Tax Increase bill

**Support or Oppose:** Opposition

**Plan to Participate:** Yes

**Testimony:**

I submitted a letter to the committee on 11/20/2020 with my comments, but I will be prepared to discuss them. I can resend my letter if needed.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Ronn Smith

**E-mail:** [REDACTED]

**Organization:** Wyoming Rising

**Phone:** [REDACTED]

**Agenda Item:** General public comment

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

I urge the Legislature to identify meaningful sources of new revenue. Failure to do so is already causing a chain reaction in loss of jobs and services. To the argument that Wyoming citizens can't afford new taxes, I would counter that a state income tax can be the most progressive of the taxation instruments available, as it impacts low-income folks the least. I would also argue that residents of other states can afford to pay state income tax, even though on average they pay more in sales and property tax than Wyoming residents. From an economics standpoint, we have passed the point of diminishing returns. That is, the reduction in services costs more than the avoided tax.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Lindsey Hanlon

**E-mail:** [REDACTED]

**Organization:** NA

**Phone:**

**Agenda Item:** K-12 Education funding

**Support or Oppose:** Support

**Plan to Participate:** No

**Testimony:**

I am a product of the Wyoming education system. I was born in Powell, went to schools in Cheyenne for elementary through high school, and spent my afternoons and evenings helping my mom put up bulletin boards in her special education classroom. I went to the University of Wyoming, where I double majored and took part in the Honors program. When I went to graduate school at Boston College, I could confidently say that my education was just as good, if not better, than my classmates who were coming from Yale and other "big name" schools. What has happened to the Wyoming education system in the past few years, and what will continue to happen to it if you fail to act, means that future generations will not be able to say the same thing. Education in Wyoming is supposed to be our pride and joy. Schools are the bedrock of our communities, and for many small towns the main driver of employment and the economy. But what has passed, or failed to pass, in this committee and in the larger legislature in the last five years threatens the very foundation of our education system and our way of life. We are currently asking our educators to perform herculean tasks on a lilliputian budget. This bill will honestly not be enough to fix what has been broken by the continuing economic crisis. But it will be much-needed aid, and will be the first of many revenue raising bills that will be necessary to ensure that our small towns continue to exist, and to ensure that our children get the education they deserve.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Thomas J. Ryder

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** 21LSO-0134 v0.4 Wind energy production tax.

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**





**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Mandi Pollard

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:**

**Agenda Item:** 2,4,7,8

**Support or Oppose:** Support

**Plan to Participate:** No

**Testimony:**

To the Joint Revenue committee: Hello, my name is Mandi Pollard. I reside and am employed in Laramie, Wyoming. I am an art educator as well as a parent to a child in this district. I was born and raised in Wyoming, and I hold this state very near and dear to my heart. I am writing today to inform you that I completely support all revenue generating measures required to assist in the funding of education in our wonderful state of Wyoming, including all proposed taxes. Education has faced severe cuts to funding already, and I believe that continuing to cut funding to education would be a travesty to our communities, families, educators, and most importantly the youth of Wyoming. As someone who has received her elementary, secondary, and tertiary (UW) education all through the state of Wyoming, I can say that I have always been extremely proud of my schooling. Growing up, I had the amazing opportunity of experiencing frequent one-on-one time with my teachers due to small class sizes (approximately 20 students per class), great school resources, and educators who genuinely loved their jobs. The most impactful component of my education however, was my exposure to specials or electives such as art, P.E, music, and technology or library on a regular daily basis. I genuinely know that it was these classes that shaped me into the person I am today. While budget cuts will immensely affect all areas and realms of education, it is no secret that specials and electives will take a large hit. As not only an art educator, but a parent as well, this alarms me greatly. It has been proven that specials or electives (art, P.E., music, technology) play a critical role in not only a child's development, but also their emotional well-being. Specials feed students' individual interests and promote their unique talents and skills. Not every student is a great test-taker or shines academically. Specials classes allow those students to earn recognition or praise in an area outside of their typical classroom, thus keeping them engaged and interested in schooling. As for the children who are extremely academically-advanced, specials or electives allow them to challenge themselves in new ways, activate different areas of their brains, and problem-solve challenges that may not have a definite right or wrong answer. Specials provide a bright spot in students' school days, and I say that not only as an art educator who hears children cheer when it's time for art, but also as a parent who listens to her child talk about how he looks forward to specials all day long. While all specials and electives are extremely critical to a child's education, I would like to speak now specifically to the immense importance of art in K-12 schools. Art forces children to think creatively in order to problem solve, while also allowing them to interact with the world around them. Art promotes critical thinking skills by allowing children to create a mental plan or picture of what they want to create, and allowing them to follow through with their plan. Drawing, painting, carving, and sculpting all teach and promote gross and fine motor skills. Being exposed to art and art-making creates students who are successfully in touch with their emotions. All of these traits and qualities that are taught and learned through art are necessary to sculpt children into well-rounded individuals, and will vastly improve their chances of success in every aspect of their lives. Decreasing the amount of time that students spend in art class, or limiting their access to art or an art educator would be a

disservice to the youth of Wyoming. Fiscally supporting education will only strengthen our community and the entire state of Wyoming. People want their children to have an amazing, diverse, and well-rounded education. Increasing funding to K-12 schools will only add to the appeal of our great state, not only by attracting new families to all that Wyoming has to offer, but also ensuring that current Wyoming residents such as myself want to stick around for a long, long time. In conclusion, as a proud Wyoming resident, educator, and parent, I ask that you please think of the future of Wyomingite children, and consider all measures that may generate revenue to help fund K-12 education. Thank you for your time.

*[Click here and type title or type of document]*



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Angela Vaughn

**E-mail:** [REDACTED]

**Organization:** Wyoming Public Health Association

**Phone:** [REDACTED]

**Agenda Item:** Tobacco Tax

**Support or Oppose:** Other

**Plan to Participate:** No

**Testimony:**

Committee Members: My name is Angela Vaughn, President of the Wyoming Public Health Association and Public Health Practitioner in Laramie County. The Public Health Association would like to provide public health perspective to tobacco tax legislation. Public Health Impacts of Tobacco Tax Wyoming has collected the least amount of revenue in the United States related to tobacco tax. By increasing the amount of tax collected on tobacco products, it will allow for more revenue generation in the state. (Tobacco Tax Revenue Statistics). Having a higher rate of tax on tobacco products can aid in tobacco cessation by motivating consumers to quit due to not wanting to pay higher prices for their tobacco products. Higher tobacco taxes also deter youth from initiating tobacco use, and can reduce the frequency of consumption for those who use tobacco products but may not be ready to quit (National Cancer Institute) Tax increases on tobacco also prompt users to seek out cessation services more frequently in states that have tobacco taxes raised. In states that have integrated tobacco taxes, quit line utilization increased on average the months leading up to the increase, and the month after the increase in tobacco tax. (National Cancer Institute). Implementing tobacco tax is more effective than placing restrictions on marketing of tobacco products, which are also heavily targeted towards youth (Truth Initiative ). National and state polls consistently have found overwhelming public support for tobacco tax increases. Polls also show that, when it comes to balancing budgets, voters prefer raising tobacco taxes to other tax increases or cutting crucial programs such as education and public safety. Over half of Wyoming voters support tobacco tax increases. Please let myself (angela.vaughn@crmcwy.org) know if you have questions or need additional information. I will email a copy of this as well.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Amy Spieker

**E-mail:** [REDACTED]

**Organization:** Wyoming Public Health  
Association

**Phone:**

**Agenda Item:** Alcohol tax

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Dylan Esquivel

**E-mail:** [REDACTED]

**Organization:** ENGAGE

**Phone:** [REDACTED]

**Agenda Item:** Wind Energy Production Tax

**Support or Oppose:** Other

**Plan to Participate:** Yes

**Testimony:**

ENGAGE wants to ensure wind energy is allowed to become viable and competitive for the State of Wyoming. We encourage ways for Wyoming to become diversified in all economic areas to provide a stable revenue stream to rely on for today and in the future. Wind energy is one that currently has a direct means of providing revenue to municipalities, counties and the State, where other business attraction isn't as direct. Again, ENGAGE wants to ensure these types of investments and projects are allowed to happen, flourish, and provide revenue for Wyoming, for our future and for generations beyond us.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Joseph Quiroz

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** Representative Hallinan 21LSO-0134 v0.4 Wind energy production tax

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

Wind Testimony, December 17, 2020 WY Joint Revenue Committee Thank you Mr. Chairman and members of the Joint Revenue Committee My name is Joseph Quiroz. I am a businessman from Lander, WY. I am here to support Representative Hallinan's proposed legislation to raise the wind power production tax and repeal the three year exemption. My only connection to the energy industry is as a residential ratepayer. And a grateful one at that. I have lifelong experience watching and living in boom and bust economies and I am aware of how much suffering there is when the bottom falls out. Our natural response is to fix a bust as fast as possible. And that usually means to create jobs. The problem is that we often forget about the long view when we are in an emergency. Wind infrastructure construction does create some jobs. But they are few. What is long term about wind power is the footprint it imposes on the landscape. A coal mine is reclaimed and you have trouble finding it after a few years. A gas head is something you have to look for. Most people who drive over them have no idea what Trona mines are. In all of these, the Big Empty remains just that. Wind WILL be developed in Wyoming, but a wind turbine field is forever, at least in human terms. Your great grandchildren will still be looking at and hearing those turbines, or the bigger ones they will eventually be replaced with. Most of our wind energy will be exported. Wind power users in Las Vegas and Los Angeles may feel virtuous that they are using what they think of as clean energy at an affordable price. But for us, production is very expensive. Most of you are familiar with the economic concept of externalities. But for those who are not, I will supply a definition: it is a cost caused by a producer that is not financially borne by that producer. It's like being invited to a splendid dinner at a fancy restaurant only to realize that the guy who invited you is only paying the sales tax for the dinner, but leaving you with the bill for the food and drink. The erection of wind turbines imposes costs on the Wyoming landscape and its citizens far beyond what is compensated by existing taxes on the companies. That means we pick up the balance of the bill. Wind turbine fields remove the ability to use great swaths of land for any other purpose. They limit our options. End users are expected to pay for the cost of the product they purchase. It is only fair that end users participate in the full cost of this kind of energy production. They can turn off the light switch, but we still have monsters cluttering our landscape. There is a fear that by imposing realistic taxes on renewable energy development in Wyoming, producers will go elsewhere. But that argument supposes that citizens in other states will not value their contributions to production as lovingly as we do in Wyoming. It also assumes that production will be as efficient in other places. We know that is not so. The three year tax exemption makes no sense, and neither does subsidizing power producers at the expense of Wyoming's citizens. I ask you, please, do not sell Wyoming cheaply. Thank you.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Steff Kessler

**E-mail:** [REDACTED]

**Organization:** Wyoming Outdoor Council

**Phone:** [REDACTED]

**Agenda Item:** wind tax topic

**Support or Oppose:** Opposition

**Plan to Participate:** No

**Testimony:**

Dear committee members, As a state conservation group, the Wyoming Outdoor Council appreciates the need for an eventual transition to cleaner energy sources. But we also see the downside of large-scale projects on our treasured landscapes and impacts to wildlife. Also, as a Wyoming home grown group, we understand the need for our state to have a diversified economy and for future jobs and revenues. This sets up a difficult balancing act of weighing the pros and cons of various actions to achieve the best results for our state regarding the future growth of wind in Wyoming. As described to you earlier, there is a working collaborative of stakeholders seeking to find ways to site renewables right in Wyoming to address the need for locations that minimize impacts to lands and wildlife. (The website for that effort can be found here: <https://wyorenewablesiting.org/>) Today's debate about increasing taxes on wind raises the question about whether this growing industry in Wyoming can afford to pay more, or if more taxes could tip the scales so that we lose future projects – due to development being far cheaper in other western states. If the wrong calculation is made, we would lose the potential for this economic growth, jobs, current revenues and diversification. Wyoming already has a reputation as anti-wind, due to the considerable taxes we have placed on this industry already, whereas in contrast, neighboring states provide tax incentives or breaks. Also, due to technological advances, wind as an energy resource in Wyoming is not as competitive as it used to be, in comparison to other places. Larger turbines and blades mean that efficiencies are increasing even with lower-quality wind, making other places competitive with us. A recent University of Wyoming study conducted an analysis of the benefits of wind revenues versus taxation thresholds that could drive the industry away. (See

[http://www.uwyo.edu/ser/\\_files/docs/research/wind-energy/estimatingtheimpactofstatetaxationpoliciesonthecostofwinddevelopmentinthewest-3-7-2019.pdf](http://www.uwyo.edu/ser/_files/docs/research/wind-energy/estimatingtheimpactofstatetaxationpoliciesonthecostofwinddevelopmentinthewest-3-7-2019.pdf))

We encourage the committee to look at this study before taking any action today regarding an increase in wind taxes in Wyoming. This study concludes with these findings and warning: Modeling estimates presented here indicate that four states have a significant advantage over the other seven states in the WECC region with respect to the potential cost of wind energy development within their borders. In order, the study identifies New Mexico, Montana, Colorado and Wyoming as having the lowest cost wind resources in the west given current wind resource estimates, regional cost differences and tax policies. While currently the difference in costs from the highest cost of these states (Wyoming) and the lowest (New Mexico), is approximately 10 percent, and less than 3 percent between Wyoming, Montana and Colorado, potential future wind taxation changes in Wyoming could significantly disadvantage that state with respect to its overall cost competitiveness. Suggested increases in Wyoming's wind production tax could increase the state's wind development costs by an additional 10 percent, more than doubling the cost difference to the lowest cost state in the west. All else equal, this could make a meaningful difference in developer's willingness to consider Wyoming for wind development. This also could have important implications for the use of wind generation as an economic development strategy in the state. We

encourage this committee to table this wind tax discussion until you have had the full advantage of considering the recommendations of this report. The report does indicate an alternative way to design taxes that would still encourage development and provide for increased revenues, and we suggest consultation with these University of Wyoming researchers. Recent research from the UW School of Energy Resources also shows that the Wyoming public supports renewables as an energy source in our state. Solar and wind energy are ranked 3rd and 4th in preference, after gas and oil and enjoy stronger support than coal. (68.6 % for solar and 65.5 % for wind. See <https://www.uwyo.edu/uw/news/2020/03/uw-survey-finds-support-for-renewables-along-with-oil,-gas,-coal.html>) We know that the renewable energy market will boom in the future, and Wyoming has a chance to take advantage of this boom, diversify its economy and generate revenues through responsible siting and growth of this industry. We encourage you to proceed carefully so as to not, through higher taxes, drive away this industry and the economic benefits we can receive in the future. Currently, wind pays three types of taxes in Wyoming, whereas we have many economic sectors in our state that do not pay their fair share to this day. Let's focus on these obvious gaps for revenue diversification and not risk killing the future of an industry we need.

*[Click here and type title or type of document]*





**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Anne Brande

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** In support of wind and solar taxation no more 3 year moratorium.

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

As a 4th generation Wyoming business woman and Wyoming resident I am reaching to you. The new Renewable Energy push never before experienced in our nation is running amuck due to Covid-19 and federal tax incentives coming to an end. Wyoming must take advantage of this climate eliminate the 3 year tax moratorium and tax appropriately Wind energy projects in Wyoming. With the drop in minerals prices and reduction in coal severance tax revenues, Wyoming needs to turn to other sources of revenue. Wind power companies should expect reasonable taxation to support the state infrastructure that they rely upon. Developers are clamoring to develop in our great state. We need to assure that projects are in the best financial interest of Wyoming. Regulations are changing every day and Wyoming is behind in addressing these new technologies. Renewable energy companies with little to no track record are targeting Wyoming. We need to slow down this hap hazard push and encourage only good development. Let us break the cycle of rapping and pillaging Wyoming Energy for out of state profiteers. Let's put Wyoming first and generate some income in the process. It is time to know our powerful position and stop rolling over for low monetary gains. The world is changing and we are in the lead position if we handle this to our benefit. It is up to you.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Jan Cartwright

**E-mail:** [REDACTED]

**Organization:** Wyoming Primary Care Association

**Phone:** [REDACTED]

**Agenda Item:** 21LSO-0138 V0.4

**Support or Oppose:** Support

**Plan to Participate:** Yes

**Testimony:**

Thank you to the committee for bringing the issue of tobacco taxes forward. There are several important reasons to support a tax on tobacco, one is to raise revenue and the other is to prevent kids from becoming addicted to tobacco and encouraging users to quit. That will save the state now and years in the future when current and new smokers do not have uncompensated health care costs passed to the state. There is support for a tobacco tax but this amount does not effectively accomplish either goal - more tax revenue will be raised at \$1.00 per pack and Big Tobacco cannot offer offsets to a tax that is higher. We will work with this committee and the new committee members to provide more information on these points. Thank you.



**Date:** 12/16/2020 12:00:00 AM

**Committee:** 03-Revenue

**Name:** Bonnie Bath

**E-mail:** [REDACTED]

**Organization:** N/A

**Phone:** [REDACTED]

**Agenda Item:** 21ISO-0345v0.3 21L50-0134 v.0.4

**Support or Oppose:** Opposition

**Plan to Participate:** No

**Testimony:**

Thank you for all your hard work. I wish to ask you to not make changes to the wind taxes for the following reasons. • The wind industry is crucial for preserving agriculture and ranching tradition in Wyoming. • Wind development allows opportunities for ranchers to maintain ownership of their land and preserve large contiguous areas of agricultural land in Wyoming. • Wyoming is competing with other western states (such as Colorado and New Mexico) to attract wind development. • Wind projects in Wyoming already pay more in taxes than in other western states; Wyoming wind projects pay three separate taxes (sales & use, excise tax and ad valorem tax) • The best way to increase the wind industry's revenues to Wyoming would be for the legislature to help and support the wind industry's further expansion in the state; unfairly targeting the wind industry with additional taxation has the opposite effect. Bonnie Bath