

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Wind tax exemption-repeal.

Sponsored by: Joint Corporations, Elections & Political
Subdivisions Interim Committee

A BILL

for

1 AN ACT relating to the tax on production of energy from
2 wind resources; repealing the three (3) year tax exemption
3 on energy production; and providing for an effective date.

4

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

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7 **Section 1.** W.S. 39-22-105(b) is repealed.

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9 **Section 2.** This act is effective July 1, 2021.

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2 STAFF COMMENT

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4 W.S. 39-22-103 and 39-22-104 impose a \$1.00 per megawatt hour
5 tax on wind-produced electricity. This bill draft would
6 repeal the three-year tax exemption for new turbines
7 contained in W.S. 39-22-105(b). The Committee could consider
8 whether to allow existing turbines to continue to benefit
9 from this tax exemption. Here is potential language to
10 accomplish this for a turbine that is or will become
11 operational before July 1, 2021.

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13 Section 2. The three (3) year tax exemption provided in
14 W.S. 39-22-105(b) as repealed by section 1 of this act shall
15 apply as provided in that subsection to any turbine that
16 first produced electricity for sale prior to the effective
17 date of this act.

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19 Alternatively, the Committee could consider expressly
20 providing that the tax exemption is repealed for all wind
21 energy production, including for turbines operational prior
22 to July 1, 2021. Here is possible language to accomplish
23 this:

24
25 Section 2. The tax exemption under W.S. 39-22-105(b) that
26 is repealed in section 1 of this act shall not apply to any
27 electricity produced from wind resources in this state on
28 or after July 1, 2021.

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32 (END)