

HOUSE BILL NO. HB0060

Taxation of oil and gas field services.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 imposition of sales tax on services and tangible personal
3 property used within an oil or gas well site as specified;
4 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. 39-15-103(a)(i)(K) is amended to
9 read:

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11 **39-15-103. Imposition.**

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13 (a) Taxable event. The following shall apply:

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15 (i) Except as provided by W.S. 39-15-105, there
16 is levied an excise tax upon:

17

1 (K) The sales price paid for all services
2 ~~rendered~~ and tangible personal property used in rendering
3 services to real or tangible personal property within an
4 oil or gas well site beginning with and including the
5 setting and cementing of production casing, or if
6 production casing is not set as in the case of an open hole
7 completion, after the completion of the underreaming or the
8 attainment of total depth of the oil or gas well and
9 continuing with all activities sequentially required for
10 the production of any oil or gas well regardless of the
11 chronological occurrence of the activity. All services
12 required during the entire productive life of the well,
13 including recompletion, all the way through abandonment
14 shall be subject to this subparagraph. The provisions of
15 W.S. 39-15-301 through 39-15-311 and W.S. 39-16-301 through
16 39-16-311 shall not apply to this subparagraph;

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18 **Section 2.** This act is effective immediately upon
19 completion of all acts necessary for a bill to become law
20 as provided by Article 4, Section 8 of the Wyoming
21 Constitution.

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23

(END)