

ORIGINAL HOUSE
BILL NO. HB0120

ENROLLED ACT NO. 105, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2019 GENERAL SESSION

AN ACT relating to ad valorem taxation; providing an exemption for the storage of energy production equipment prior to installation in this state; and providing for an effective date.

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

Section 1. W.S. 39-11-105(a) by creating a new paragraph (xlii) is amended to read:

39-11-105. Exemptions.

(a) The following property is exempt from property taxation:

(xlii) Property that is temporarily stored in this state prior to the first installation of the property as energy production equipment in this state, if Wyoming sales or use tax is paid on the property at the rate imposed in the county where the property is stored. The county assessor or department may require any documentation necessary to verify that property is eligible for the exemption under this paragraph. As used in this paragraph, "energy production equipment" means any specialized equipment designed specifically for use in the production of energy from natural gas, coal, oil, wind, solar, hydro or nuclear sources but shall not include any equipment used to store or transport energy products, mobile energy product equipment, standard building materials, construction equipment or other equipment or materials that will not be directly used in the production of energy.

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Section 2. This act is effective July 1, 2019.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk