

HOUSE BILL NO. HB0176

Nuclear energy as carbon free renewable energy.

Sponsored by: Representative(s) Miller, Burkhart, Gingery, Harshman, Petroff and Roscoe

A BILL

for

1 AN ACT relating to sales and use taxes; exempting from  
2 sales and use taxes the sale or purchase of equipment used  
3 to generate electricity from nuclear energy; and providing  
4 for an effective date.

5

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

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8 **Section 1.** W.S. 39-15-105(a)(viii)(N)(intro) and  
9 39-16-105(a)(viii)(C)(intro) are amended to read:

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11 **39-15-105. Exemptions.**

12

13 (a) The following sales or leases are exempt from the  
14 excise tax imposed by this article:

15

1           (viii) For the purpose of exempting sales of  
2 services and tangible personal property as an economic  
3 incentive, the following are exempt:

4  
5           (N) Sales of equipment used to generate  
6 electricity from carbon free and renewable resources. As  
7 used in this subparagraph, "carbon free and renewable  
8 resources" includes wind generation, solar, nuclear,  
9 biomass, landfill gas, hydro, hydrogen and geothermal  
10 energy. The exemption provided by this subparagraph shall  
11 be limited to the acquisition of equipment used in a  
12 project to make it operational up to the point of  
13 interconnection with an existing transmission grid  
14 including wind turbines, generating equipment, control and  
15 monitoring systems, power lines, substation equipment,  
16 lighting, fencing, pipes and other equipment for locating  
17 power lines and poles. The exemption shall not apply to  
18 tools and other equipment used in construction of a new  
19 facility, contracted services required for construction and  
20 routine maintenance activities and equipment utilized or  
21 acquired after the project is operational. This  
22 subparagraph is applicable as follows:

23  
24           **39-16-105. Exemptions.**

1

2 (a) The following purchases or leases are exempt from  
3 the excise tax imposed by this article:

4

5 (viii) For the purpose of exempting sales of  
6 services and tangible personal property as an economic  
7 incentive, the following are exempt:

8

9 (C) Sales of equipment used to generate  
10 electricity from carbon free and renewable resources. As  
11 used in this subparagraph, "carbon free and renewable  
12 resources" includes wind generation, solar, nuclear,  
13 biomass, landfill gas, hydro, hydrogen and geothermal  
14 energy. The exemption provided by this subparagraph shall  
15 be limited to the acquisition of equipment used in a  
16 project to make it operational up to the point of  
17 interconnection with an existing transmission grid  
18 including wind turbines, generating equipment, control and  
19 monitoring systems, power lines, substation equipment,  
20 lighting, fencing, pipes and other equipment for locating  
21 power lines and poles. The exemption shall not apply to  
22 tools and other equipment used in construction of a new  
23 facility, contracted services required for construction and  
24 routine maintenance activities and equipment utilized or

1 acquired after the project is operational. This  
2 subparagraph is applicable as follows:

3

4 **Section 2.** This act is effective July 1, 2011.

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6

(END)