

HOUSE BILL NO. HB0213

Energy production inventory exemption.

Sponsored by: Representative(s) Burkhart

A BILL

for

1 AN ACT relating to ad valorem taxation; providing an
2 exemption for the storage of energy production equipment
3 before installation in this state; and providing for an
4 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. 39-11-105(a) by creating a new
9 paragraph (xliii) is amended to read:

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

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

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1 (xliii) Property that is temporarily stored in
2 this state before the first installation of the property as
3 energy production equipment in this state, if Wyoming sales
4 or use tax is paid on the property in the county where it
5 will be installed at the rate imposed by that county. The
6 county assessor or department may require any documentation
7 necessary to verify that property is eligible for the
8 exemption under this paragraph. As used in this paragraph,
9 "energy production equipment" means any specialized
10 equipment designed specifically for use in the production
11 of energy from natural gas, coal, oil, wind, solar, hydro,
12 hydrogen or nuclear sources but shall not include any
13 equipment used to store or transport energy production
14 equipment, mobile energy production equipment, standard
15 building materials, construction equipment or other
16 equipment or materials that will not be directly used in
17 the production of energy.

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19 **Section 2.** This act is effective July 1, 2023.

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(END)