

SENATE FILE NO. SF0021

Coal value added facilities-tax exemptions.

Sponsored by: Joint Minerals, Business and Economic
Development Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; amending a sales
2 and use tax exemption to apply to oxy-combustion and
3 advanced coal facilities; and providing for an effective
4 date.

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

7

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

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

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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 (R) The sale of equipment used to construct
6 a new coal gasification, ~~or~~ coal liquefaction, oxy-
7 combustion or similar advanced coal facility. The
8 exemption provided by this subparagraph shall be limited to
9 the acquisition of equipment used in a project to make it
10 operational. The exemption shall not apply to tools and
11 other equipment used in construction of a new facility,
12 contracted services required for construction and routine
13 maintenance activities nor to equipment utilized or
14 acquired after the facility is operational.

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16 **39-16-105. Exemptions.**

17
18 (a) The following purchases or leases are exempt from
19 the excise tax imposed by this article:

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21 (viii) For the purpose of exempting sales of
22 services and tangible personal property as an economic
23 incentive, the following are exempt:

24

1 (G) The purchase of equipment used to
2 construct a new coal gasification, ~~or~~ coal liquefaction,
3 oxy-combustion or similar advanced coal facility. The
4 exemption provided by this subparagraph shall be limited to
5 the acquisition of equipment used in a project to make it
6 operational. The exemption shall not apply to tools and
7 other equipment used in construction of a new facility,
8 contracted services required for construction and routine
9 maintenance activities nor to equipment utilized or
10 acquired after the facility is operational.

11

12 **Section 2.** This act is effective immediately upon
13 completion of all acts necessary for a bill to become law
14 as provided by Article 4, Section 8 of the Wyoming
15 Constitution.

16

17

(END)