

ORIGINAL HOUSE
BILL NO. 0215

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING
2009 GENERAL SESSION

AN ACT relating to taxation and revenue; changing the date of repeal for and specifying the applicability of the tax exemption for equipment used to generate energy from renewable resources; and providing for an effective date.

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

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

39-15-105. Exemptions.

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

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

(N) Sales of equipment used to generate electricity from renewable resources. As used in this subparagraph, "renewable resources" includes wind generation, solar, biomass, landfill gas, hydro, hydrogen and geothermal energy. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid including wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities and equipment utilized or acquired after the project is operational. This

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subparagraph is ~~repealed effective June 30, 2012;~~
applicable as follows:

(I) On and after January 1, 2010, the exemption shall apply to sales of equipment for projects where either the project developer is the landowner for the project prior to January 1, 2010, or where the project developer has, prior to January 1, 2010, entered into a written contract with a landowner that describes the project with specificity, including a description of equipment to be purchased and placed on the landowner's land and has made payment to the landowner under terms of the contract. To be eligible for the exemption, the project developer shall have received all required permits and approvals from all governmental agencies for the development and construction of the project. Evidence of compliance with this subparagraph shall be submitted to the department with the request for an exemption. Equipment eligible for the exemption shall be purchased and delivered within the state of Wyoming on or before December 31, 2011 for storage, use or consumption by the developer to qualify for the exemption. The exemption provided under this subdivision of this subparagraph is repealed effective December 31, 2011;

(II) On and after January 1, 2010, the exemption shall apply to sales of equipment used to generate electricity from renewable resources with a total net rating capacity of not more than twenty-five (25) kilowatts, or where the entire renewable energy system is to be for off-grid use. The exemption provided under this subdivision of this subparagraph is repealed effective June 30, 2012.

39-16-105. Exemptions.

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

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

(C) Sales of equipment used to generate electricity from renewable resources. As used in this subparagraph, "renewable resources" includes wind generation, solar, biomass, landfill gas, hydro, hydrogen and geothermal energy. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid including wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities and equipment utilized or acquired after the project is operational. This subparagraph is ~~repealed effective June 30, 2012;~~ applicable as follows:

(I) On and after January 1, 2010, the exemption shall apply to sales of equipment for projects where either the project developer is the landowner for the project prior to January 1, 2010, or where the project developer has, prior to January 1, 2010, entered into a written contract with a landowner that describes the project with specificity, including a description of equipment to be purchased and placed on the landowner's land and has made payment to the landowner under terms of the contract. To be eligible for the exemption, the

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

(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