

ORIGINAL HOUSE
BILL NO. 0064

ENROLLED ACT NO. 10, HOUSE OF REPRESENTATIVES

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING
2013 GENERAL SESSION

AN ACT relating to economic development; providing that co-located data centers may be eligible to receive sales and use tax exemptions as specified; 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)(S)(IV) and 39-16-105(a)(viii)(H)(IV) 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:

(S) Subject to meeting the applicable provisions of this subparagraph, the following purchases by a data processing services center as defined in W.S. 39-15-101(a)(xliv):

(IV) For the purpose of claiming the exemptions in subdivisions (I) and (II) of this subparagraph, for data centers where one (1) or more ~~than one (1) entity~~ entities occupies the facility, ~~but offer data services as a single entity,~~ the purchaser shall demonstrate that all the requirements of subdivision (III) are met in the aggregate by the entities occupying the facility regardless of multiple ownerships of equipment and buildings.

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:

(H) Subject to meeting the applicable provisions of this subparagraph, the following purchases by a data processing services center as defined in W.S. 39-15-101(a)(xliv):

(IV) For the purpose of claiming the exemptions in subdivisions (I) and (II) of this subparagraph, for data centers where one (1) or more ~~than one (1) entity~~ entities occupies the facility, ~~but offer data services as a single entity,~~ the purchaser shall demonstrate that all the requirements of subdivision (III) are met in the aggregate by the entities occupying the facility regardless of multiple ownerships of equipment and buildings.

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Section 2. This act is effective July 1, 2013.

(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