

HOUSE BILL NO. HB0104

Wind energy production tax.

Sponsored by: Representative(s) Madden and Blackburn and  
Senator(s) Case

A BILL

for

1 AN ACT relating to the tax on production of energy from  
2 wind resources; increasing the tax rate; providing for  
3 distribution of the tax; repealing an exemption; providing  
4 applicability; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-22-104, 39-22-111(a) (intro) and by  
9 creating a new subsection (b) are amended to read:

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11 **39-22-104. Taxation rate.**

12

13 (a) The tax rate shall be as follows:

14

1           (i) One dollar (\$1.00) on each megawatt hour, or  
2 portion thereof, which is produced in this state; ~~and~~ and

3  
4           (ii) In addition to the tax under paragraph (i)  
5 of this subsection, three dollars (\$3.00) on each megawatt  
6 hour, or portion thereof, which is produced in this state.

7  
8           **39-22-111. Distribution.**

9  
10           (a) The proceeds from the tax imposed ~~by this chapter~~  
11 under W.S. 39-22-104(a)(i) shall be distributed by the  
12 department as follows:

13  
14           (b) Seventy-five percent (75%) of the proceeds from  
15 the tax imposed under W.S. 39-22-104(a)(ii) shall be  
16 deposited in the state general fund and the remaining  
17 twenty-five percent (25%) of the proceeds shall be  
18 deposited in the permanent Wyoming mineral trust fund, with  
19 receipt and acknowledgement submitted to the state  
20 treasurer.

21  
22           **Section 2.** W.S. 39-22-105(b) is repealed.

23

1           **Section 3.** The three (3) year tax exemption provided  
2 in W.S. 39-22-105(b) as repealed by section 2 of this act  
3 shall apply as provided in that subsection to any turbine  
4 that first produced electricity for sale prior to the  
5 effective date of this act.

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7           **Section 4.** This act is effective July 1, 2018.

8

9

(END)