

## HOUSE BILL NO. HB0186

Tax exemption for natural gas filling stations equipment.

Sponsored by: Representative(s) Petroff, Burkhardt, Larsen  
and Sommers and Senator(s) Christensen

A BILL

for

1 AN ACT relating to taxation and revenue; providing a sales  
2 and use tax exemption for equipment purchased to dispense  
3 natural gas into motor vehicles as specified; providing a  
4 sunset date; 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. 39-15-105(a)(viii) by creating a new  
9 subparagraph (T) and 39-16-105(a)(viii) by creating a new  
10 subparagraph (J) are amended to read:

11

12 **39-15-105. Exemptions.**

13

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

16

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 (T) The sale of any equipment purchased for  
6 the purpose of dispensing natural gas into motor vehicles  
7 at a motor vehicle service station or other commercial  
8 establishment for serving motor vehicle users. The  
9 exemption created by this subdivision is repealed effective  
10 June 30, 2017.

11  
12 **39-16-105. Exemptions.**

13  
14 (a) The following purchases or leases are exempt from  
15 the excise tax imposed by this article:

16  
17 (viii) For the purpose of exempting sales of  
18 services and tangible personal property as an economic  
19 incentive, the following are exempt:

20  
21 (J) The purchase of any equipment purchased  
22 for the purpose of dispensing natural gas into motor  
23 vehicles at a motor vehicle service station or other  
24 commercial establishment for serving motor vehicle users.

1 The exemption created by this subdivision is repealed  
2 effective June 30, 2017.

3

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

5

6

(END)