

HOUSE BILL NO. HB0231

Coal severance tax exemption-Canadian and Mexican ports.

Sponsored by: Representative(s) Nicholas and Larsen

A BILL

for

1 AN ACT relating to taxation and revenue; creating a
2 severance tax exemption for surface coal transported to
3 markets outside of North America as specified; providing a
4 sunset date; requiring rulemaking; and providing for
5 effective dates.

6

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

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9 **Section 1.** W.S. 39-14-105 by creating a new
10 subsection (e) is amended to read:

11

12 **39-14-105. Exemptions.**

13

14 (e) Surface coal transported to market outside of
15 North America using a coal export terminal located in
16 Canada or Mexico is exempt from the severance taxes imposed

1 by W.S. 39-14-104(a)(iii) and (v). The taxpayer shall
2 submit all information and documentation as specified by
3 the department to determine the taxpayer's qualification
4 for the exemption. This subsection is repealed effective
5 July 1, 2030.

6
7 **Section 2.** The department of revenue shall promulgate
8 rules and regulations necessary to implement this act on or
9 before July 1, 2020.

10
11 **Section 3.**

12
13 (a) Except as provided in subsection (b) of this
14 section, this act is effective July 1, 2020.

15
16 (b) Sections 2 and 3 of this act are effective
17 immediately upon completion of all acts necessary for a
18 bill to become law as provided by Article 4, Section 8 of
19 the Wyoming Constitution.

20
21 (END)