

SENATE FILE NO. SF0085

Repeal of sales tax on electricity.

Sponsored by: Senator(s) Case and Driskill and Representative(s) Larsen, L and Walters

A BILL

for

1 AN ACT relating to sales tax; providing an exemption for
2 sales of electricity that is contingent on the imposition
3 of an alternative tax on the production of electricity; and
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-103(a)(i)(E) and
9 39-15-105(a)(v) by creating a new subparagraph (E) are
10 amended to read:

11

12 **39-15-103. Imposition.**

13

14 (a) Taxable event. The following shall apply:

15

1 (i) Except as provided by W.S. 39-15-105, there
2 is levied an excise tax upon:

3
4 (E) Except to the extent exempt under W.S.
5 39-15-105(a)(v)(E), the sales price paid to public
6 utilities as defined in W.S. 37-1-101 through 37-3-114 and
7 to persons furnishing gas, electricity or heat for
8 domestic, industrial or commercial consumption;

9

10 **39-15-105. Exemptions.**

11

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

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15 (v) For the purpose of exempting sales of
16 services and tangible personal property which are
17 alternatively taxed, the following are exempt:

18

19 (E) Sales of electricity. This exemption
20 shall only be effective if the department of revenue
21 determines that there is an equivalent alternative excise
22 tax imposed on the production of electricity. For purposes
23 of this subparagraph, an equivalent alternative excise tax

1 shall include a tax of not less than three and one-half
2 percent (3.5%) of the annual gross energy earnings from
3 energy produced in this state.

4

5 **Section 2.** This act is effective July 1, 2024.

6

7 (END)