

2006 Wyoming Statutes

Title 39 - Taxation and Revenue

Chapter 15 - Sales Tax

Chapter 16 - Use Tax

Title 105 - Exemptions

Sales tax exemptions related to CHP: 39-15-105 (a) (viii) (N)

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:

(N) Sales of equipment used to generate electricity from renewable resources. As used in this subparagraph, "renewable resources" includes wind generation, solar, biomass, landfill gas, hydro, hydrogen and geothermal energy. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid including wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities and equipment utilized or acquired after the project is operational. This subparagraph is repealed effective June 30, 2008;

Use Tax exemption related to CHP: 39-16-105 (a) (viii) (c)

39-16-105. Exemptions.

(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:

(C) Sales of equipment used to generate electricity from renewable resources. As used in this subparagraph, "renewable resources" includes wind generation, solar, biomass, landfill gas, hydro, hydrogen and geothermal energy. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid including wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities and equipment utilized or acquired after the project is operational. This subparagraph is repealed effective June 30, 2008;