

Wyoming Administrative Rules

Revenue Dept.

Excise Tax

Chapter 3: Taxation of Electricity from Wind Resources

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WYOMING DEPARTMENT OF REVENUE

CHAPTER 3

TAXATION OF ELECTRICITY FROM WIND RESOURCES

Section 1. Authority.

These rules are adopted pursuant to W.S. 39-22-102.

Section 2. Purpose of the Rules.

The express purpose of this chapter of the rules is as follows:

- (a) To provide for the administrative requirements regarding the collection of the tax imposed under Chapter 22 from the producers of electricity from Wind Resources.
- (b) To provide rules setting forth the reporting requirements and timeframes for producers of electricity from wind resources.

Section 3. Definitions

- (a) "Generation Tax" means the tax imposed on the production of electricity from wind resources.
- (b) "Producer" or "Producers" means any person that produces electricity from wind resources. If a person produces electricity for personal consumption, that person is not a producer if the person does not sell or transfer more than 500 kilowatt hours of excess production in any 24 hour period during any calendar year.
- (c) "Wind Turbine" means the integrated equipment (i.e., tower, blades, generator, nacelle, and other components) operated for the purpose of converting wind energy into electrical energy.

Section 4. Administrative functions.

- (a) Generation taxes accrued by the producer during any calendar year shall be reported to the Department on forms provided by the Department.
- (b) The rate charged shall be as established in W.S. 39-22-104.
 - (i) This rate shall be assessed against each megawatt hour of electricity produced or portion thereof for sale or trade by the producer.
 - (ii) Round the number of megawatt hours produced to the nearest whole unit and multiply the result by the current tax rate.
- (c) Electricity produced from a wind turbine shall not be subject to the tax imposed under W.S. 39-22-103 until the date three (3) years after the turbine first produced electricity for sale or trade. For any wind turbine that began production of electricity for sale or trade prior to January 1, 2009 all electricity produced on or after January 1, 2012 is subject to the generation tax. If the wind turbine began production for sale or trade at some time during 2009 then only that power produced in 2012 after the three year exclusion will be subject to the generation tax. As an example if the wind turbine began selling electricity on July 1 of 2009 then only power produced in the last six months of 2012 would be subject to the generation tax.

Section 5. Registration.

- (a) Producers who generate electricity in Wyoming for sale in this state must register with the department. The registration is only required in the year when the producer begins generating electricity and is good until the producer ceases producing power in Wyoming and cancels their registration. There is no charge for registration.

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Section 6. Reporting Requirements.

(a) Reporting Frequency/due date, Producers.

(i) Producers shall provide an annual report to the department postmarked on or before February 1 for the prior calendar years production.

(ii) The report will include total megawatt hours of electrical power produced during the reporting period. Deductions from the total megawatt hours of electrical power produced shall be separately listed for any power produced for the personal consumption of the provider and any allowable excess power produced during the reporting period (must not exceed five hundred (500) kilowatt hours in any 24 hour period). Separately listed will be any power produced which is not subject to the tax.

Section 7. Taxpayer Remedies, Appeals.

(a) Under W.S. 39-11-109 any person aggrieved by any final administrative decision of the department may appeal to the board. Appeals shall be made in a timely manner as provided by rules and regulations of the board by filing with the board a notice of appeal specifying the grounds therefore. The department shall, within a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;