

**DEPARTMENT OF REVENUE**

122 W 25<sup>th</sup> Street  
Suite E301  
Herschler Building East  
Cheyenne, Wyoming 82002-0110  
E-Mail [directorofrevenue@wyo.gov](mailto:directorofrevenue@wyo.gov)  
Web <http://revenue.wyo.gov>

**MARK GORDON**, *Governor*  
**DANIEL W. NOBLE**, *Director*

Telephone (307) 777-7961  
DOR Director (307) 777-5287  
Property Tax (307) 777-5235  
Excise (307) 777-5200  
Mineral (307) 777-5237  
Liquor (307) 777-5275

**MEMORANDUM**

**DATE:** 06/09/2020

**TO:** Wyoming Coal Producers

**FROM:** Craig Grenvik, Administrator, Mineral Tax Division

**SUBJECT:** W.S. 39-14-105(e)

---

House Bill 0231 was enacted during the 2020 legislative session. This creates a new exemption for certain coal beginning July 1, 2020. Please see W.S. §39-14-105(e). The exemption affects extracted surface coal transported for sale through export terminals located in either Canada or Mexico. Such coal is exempted from the Wyoming severance tax rates imposed by W.S. §39-14-104(a)(iii) and (v).

The exemption will sunset on either July 1, 2030 or when a combined ten million tons of surface coal is exported (to non-North American markets) through these export terminals in any calendar year.

For purposes of claiming this exemption, the Department considers the obligation to provide sale contracts/summaries under W.S. §39-14-107(a)(i)(A), the Department's authority to request additional information under W.S. §39-14-108(a)(i), and the provisions of Chapter 6 of the Department's Rules and Regulations sufficient to ensure verification.

In addition to the requirement to provide relevant sale contract information, an operator is also required to supply the Department with "[i]nformation concerning all costs which relate to...transportation." Department Rules, Chapter 6, Section 7(E). The Department therefore requires both sales and transportation documentation for qualifying coal under W.S. §39-14-105(e). Sales contracts/summaries will need to demonstrate points of sale to non-North American markets. Additionally, transportation documents must indicate that these

sales are shipped through export terminals in Canada or Mexico. Such documents may include shipping manifests or similar transportation records showing shipping terminal location. These documents may be required either through departmental review or audit.

Craig Grenvik

A handwritten signature in blue ink, appearing to read "Craig Grenvik". The signature is stylized and cursive.

Administrator  
Mineral Tax Division, Department of Revenue  
State of Wyoming