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November 14, 2025

Joint Revenue Interim Committee
c/o Senator Troy McKeown and Representative Tony Lake, co-chairs

Re: Lincoln County Commission's Comments on the proposed repealing of the nuclear electricity tax exemption (26LSO-0190).

To the Joint Revenue Committee,

The Lincoln County Commission ("Commission") submits these comments in opposition to the proposal to repeal the nuclear electricity tax exemption W.S. 39-23-105(c).

The Commission requests that the Committee accepts this letter on their behalf as the timing of the Committee's meeting coincides with the publicly stated meeting of the Commission. Due to this conflict none of the Commissioner's or their representatives are able to attend the Committee's meeting in person.

By statute, the Wyoming Counties are "deemed to have special expertise on all subject matters for which it has statutory responsibility, including but not limited to, all subject matters directly or indirectly related to the health, safety, welfare, custom, culture and socio-economic viability of a county." Wyo. Stat. Ann. §18-5-208. As such, the Counties "may regulate and restrict . . . the use, condition of use or occupancy of lands for residence, recreation, agriculture, industry, commerce, public use and other purposes in the unincorporated area of the county." Wyo. Stat. Ann. §18-5-201.

The Wyoming Business Council's "Survey of Voter Attitudes Toward Economic Growth" (9/20-24/2025) notes several key points of views from Wyoming voters on economic development. First that 75% state that their local community has stayed the same or gotten worse over the past year and this alludes to economic stagnation. Second, 50% stated job creation should be the primary economic development goal with 44% identifying infrastructure development as the key economic development goal. Third, 39% felt local government should take the lead for economic development while 38% felt it should be the private sector taking the lead. These results demonstrate that economic development is a proactive activity and both private and public entities have to be open to work together.

The Commission recognizes the importance of diversifying Wyoming's economy in order to have jobs for our children and a productive quality of life. The nuclear industry is a new industry to Wyoming that complements our well-established energy producing economy. Any new industry will generally take seven to ten years to develop. In the nuclear industry Wyoming has the opportunity to develop a full supply chain from extraction, to refinement, and finally to electricity production. This new industry will positively impact a majority of counties throughout Wyoming. In order to receive this exemption, the nuclear energy companies

are required to source 80% of their fuel from United States suppliers. By repealing this you are disincentivizing companies from developing Wyoming's natural resource and the opportunity to become a supplier.

Lincoln County is home to the new Natrium™ nuclear facility and they are projected to generate over \$5,000,000 in sales tax revenue for nine small cities/towns and Lincoln County each of the next five (5) years. In comparison Dr Wenlin Liu of the Wyoming Economic Analysis Division showed Lincoln County as losing 7.1 % in sales tax for FY 2024- FY2025, to date. (11/4/2025). This is due to one singular industry slowing down in their mineral sales. This impact would have been more severe to the voters of Lincoln County if not for the diversification into nuclear.

The Commission appreciates the Committee's consideration of these comments and opposes the repealing of the nuclear electricity tax exemption.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen P. Allen". The signature is fluid and cursive, with a long horizontal stroke at the end.

Stephen P. Allen, MBA
Chief of Staff
Lincoln County