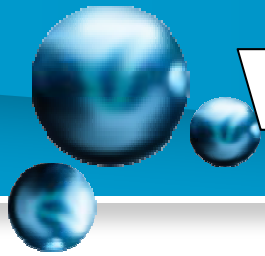


# North Dakota

## Wind Farm Sales Tax Exemption



*Ryan Rauschenberger,  
Deputy Tax Commissioner*



# Wind Sales Tax Incentive

## *Sales Tax Exemption*

- *Exempt property includes tangible personal property to construct a new facility*
- *Exempt property includes the steel wind towers, generators, blades, collector lines, and step-up transformers and transmission leading up to the substation.*



# Wind Sales Tax Incentive

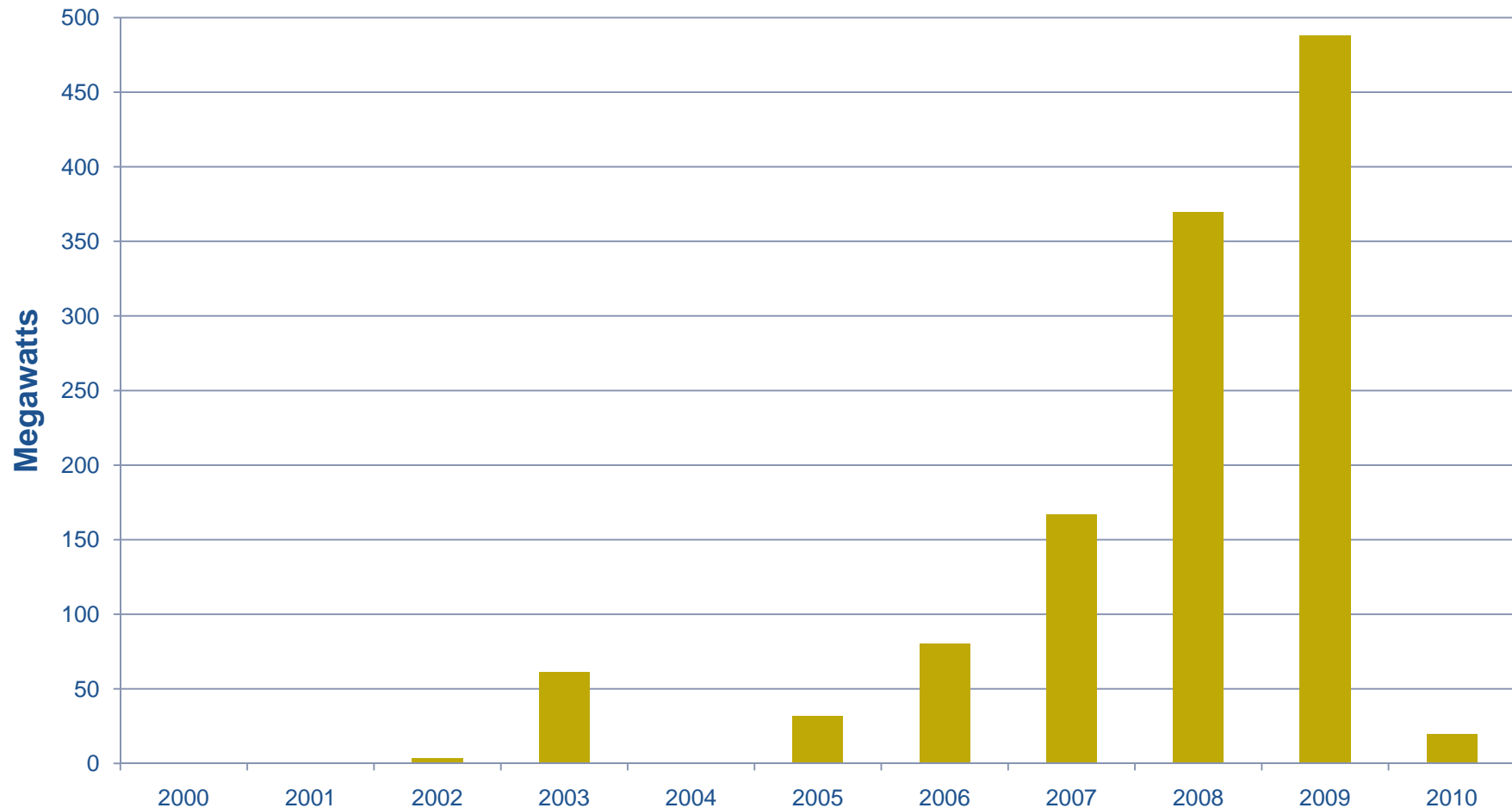
## *Sales Tax Exemption*

- *1206 megawatts (MW) of installed wind capacity*
- *Each MW costs approx. \$2 million*
- *Total statewide construction = \$2.4 billion*
- *Approximately half of cost is tangible personal property*
- *$\$2.4 \text{ billion} / 2 = \$1.2 \text{ billion of equipment}$*
- *$\$1.2 \text{ billion (equip cost)} \times 5\% = \underline{\$60 \text{ million}}$*



# Wind Farm Construction

Megawatts installed in each year





# Contact Us

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