

HOUSE BILL NO. HB0032

Two cent fuel tax.

Sponsored by: Joint Transportation and Highways Interim
Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing that a
2 two cent fuel tax shall continue without exemptions;
3 providing for distribution; restricting expenditure of
4 funds; repealing related provision providing for the
5 distribution of mineral royalties and severance taxes to
6 the school foundation program; providing a definition; and
7 providing for an effective date.

8

9 *Be It Enacted by the Legislature of the State of Wyoming:*

10

11 **Section 1.** W.S. 24-1-119, 39-17-104(a) and (d),
12 39-17-111(g), 39-17-204(a) and (c) and 39-17-211(f) are
13 amended to read:

14

15 **24-1-119. State highway fund created; income and**
16 **expenditure.**

1

2 (a) There is created a fund known as the state
3 highway fund, to the credit of which the state treasurer,
4 who is designated as the state official to receive all
5 amounts paid by the United States under the act of congress
6 approved July 11, 1916, shall place all monies previously
7 received for the fund, all money subsequently received from
8 the United States, under cooperative agreements as
9 authorized, all money derived from taxes levied for such
10 purpose or appropriated for the fund, all monies received
11 from the sale of state bonds for highway construction or
12 improvement, all money received from the counties under
13 cooperative agreements as hereinbefore authorized, and all
14 other monies received from donations or bequests, which may
15 be accepted by the commission on behalf of the state of
16 Wyoming, or from any source designated by law for that
17 purpose. All monies in the fund shall be available for the
18 purpose of this act without further appropriation except as
19 otherwise specified by law and no warrant shall be drawn on
20 the fund excepting on a voucher approved by the director of
21 the department of transportation or an assistant authorized
22 by the director and approved by the transportation
23 commission. It is provided that seventy-five percent (75%)
24 of the amount of any bond issue subsequently issued by the

1 state of Wyoming for the construction or improvement of
2 state highways, after the payment of overhead expense,
3 shall be apportioned to and spent in each county in the
4 proportion which the assessed valuation of each county by
5 the last general assessment bears to the total assessment
6 of the state.

7

8 (b) All monies deposited in the multi-lane highway
9 account within the state highway fund shall only be used
10 for the construction and maintenance of multi-lane
11 highways. All monies deposited in the multi-lane highway
12 account shall be available for the purpose of the
13 construction and maintenance of multi-lane highways without
14 further appropriation and no warrant shall be drawn on the
15 fund excepting on a voucher approved by the director of the
16 department of transportation or an assistant authorized by
17 the director and approved by the transportation commission.
18 For purposes of this subsection "multi-lane" means more
19 than two (2) lanes.

20

21 **39-17-104. Taxation rate.**

22

23 (a) There is levied and shall be collected a license
24 tax of eleven cents (\$.11) per gallon ~~for the period July~~

1 ~~1, 1998, through June 30, 2002, and thereafter thirteen~~
2 ~~cents (\$.13) per gallon~~ on all gasoline used, sold or
3 distributed for sale or use in this state except for those
4 fuels exempted under W.S. 39-17-105.

5
6 (d) In addition to the tax collected pursuant to
7 subsections (a) through (c) of this section, ~~for the period~~
8 ~~July 1, 1998, through June 30, 2002,~~ there is levied and
9 shall be collected a license ~~fee~~ tax of two cents (\$.02)
10 per gallon on all gasoline used, sold or distributed for
11 sale or use in Wyoming. No exemption created in this
12 article for gasoline used, sold or distributed for sale or
13 use in Wyoming shall apply to the license tax imposed under
14 this subsection.

15
16 **39-17-111. Distribution.**

17
18 (g) Revenues from gasoline taxes under W.S.
19 39-17-104(d) shall be transferred to the state treasurer who
20 shall deposit them only into the multi-lane highway account
21 within the state highway fund. Expenditures of the revenues
22 from the gasoline taxes under W.S. 39-17-104(d) shall be
23 limited to the construction and maintenance of multi-lane
24 state highways. For purposes of this subsection "multi-

1 lane" means more than two (2) lanes. The provisions of
2 subsections (c) and (d) of this section and W.S.
3 39-17-105(c) shall not apply to the tax imposed by W.S.
4 39-17-104(d).

5

6 **39-17-204. Taxation rate.**

7

8 (a) There is levied and shall be collected a license
9 tax of eleven cents (\$.11) per gallon ~~for the period July~~
10 ~~1, 1998, through June 30, 2002, and thereafter thirteen~~
11 ~~cents (\$.13) per gallon~~ on all diesel fuels used, sold or
12 distributed for sale or use in this state.

13

14 (c) In addition to the tax collected pursuant to
15 subsections (a) and (b) of this section, ~~for the period~~
16 ~~July 1, 1998, through June 30, 2002,~~ there is levied and
17 shall be collected a license ~~fee~~tax of two cents (\$.02)
18 per gallon on all dyed and undyed diesel fuel used, sold or
19 distributed for sale or use in Wyoming. No exemption
20 created in this article for dyed or undyed diesel fuel
21 used, sold or distributed for sale or use in Wyoming shall
22 apply to the license tax imposed under this subsection.

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24 **39-17-211. Distribution.**

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2 (f) Revenues from diesel fuel taxes under W.S.
3 39-17-204(c) shall be transferred to the state treasurer
4 who shall deposit them only into the multi-lane highway
5 account within the state highway fund. Expenditures of the
6 revenues from the gasoline taxes under W.S. 39-17-204(c)
7 shall be limited to the construction and maintenance of
8 multi-lane state highways. For purposes of this subsection
9 "multi-lane" means more than two (2) lanes. The provisions
10 of W.S. 39-17-205(c) through (e), 39-17-203(b)(iii) and
11 subsections (a), (b) and (d) of this section shall not
12 apply to the tax imposed by W.S. 39-17-204(c).

13

14 **Section 2.** Section 3 of Chapter 64, 2000 Wyoming
15 Session Laws is repealed.

16

17 **Section 3.** This act is effective July 1, 2002.

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19

(END)