

HOUSE BILL NO. HB0199

Fuel tax extension.

Sponsored by: Representative(s) Burns

A BILL

for

1 AN ACT relating to revenue and taxation; providing that the
2 two cent per gallon tax on fuel will continue as specified;
3 providing for distribution; providing for the transfer of
4 federal mineral royalties to the school foundation program;
5 and providing for an effective date.

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

8

9 **Section 1.** W.S. 9-4-601(h), 39-17-104(a) and (d) and
10 39-17-204(a) and (c) are amended to read:

11

12 **9-4-601. Distribution and use; funds, accounts,**
13 **cities and towns benefited; exception for bonus payments.**

14

15 (h) Prior to distributions under paragraphs (a)(iii),
16 (ix) and (x) of this section, there shall first be
17 distributed to the school foundation program an amount

1 equal to the ~~difference between the total amount of fuel~~
2 ~~tax revenues collected under W.S. 39-17-104(d) and~~
3 ~~39-17-204(c) which are distributed to the highway fund and~~
4 ~~distributions to the school foundation program under W.S.~~
5 ~~39-14-211(h) amount raised by the taxes imposed pursuant to~~
6 ~~W.S. 39-17-104(d) and 39-17-204(c).~~ When a total of twenty
7 million dollars (\$20,000,000.00) in revenues from taxes
8 under W.S. 39-17-104(d) and 39-17-204(c) has been received,
9 there shall be no additional distributions to the school
10 foundation program under this subsection.

11

12 **39-17-104. Taxation rate.**

13

14 (a) There is levied and shall be collected a license
15 tax of eleven cents (\$.11) per gallon for the period July
16 1, 1998, through June 30, ~~2002~~2006, and thereafter
17 thirteen cents (\$.13) per gallon on all gasoline used, sold
18 or distributed for sale or use in this state except for
19 those fuels exempted under W.S. 39-17-105.

20

21 (d) In addition to the tax collected pursuant to
22 subsections (a) through (c) of this section, for the period
23 July 1, 1998, through June 30, ~~2002~~2006, there is levied
24 and shall be collected a license fee of two cents (\$.02)

1 per gallon on all gasoline used, sold or distributed for
2 sale or use in Wyoming. No exemption created in this
3 article for gasoline used, sold or distributed for sale or
4 use in Wyoming shall apply to the license tax imposed under
5 this subsection.

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7 **39-17-204. Taxation rate.**

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9 (a) There is levied and shall be collected a license
10 tax of eleven cents (\$.11) per gallon for the period July
11 1, 1998, through June 30, ~~2002~~2006, and thereafter
12 thirteen cents (\$.13) per gallon on all diesel fuels used,
13 sold or distributed for sale or use in this state.

14

15 (c) In addition to the tax collected pursuant to
16 subsections (a) and (b) of this section, for the period
17 July 1, 1998, through June 30, ~~2002~~2006, there is levied
18 and shall be collected a license fee of two cents (\$.02)
19 per gallon on all dyed and undyed diesel fuel used, sold or
20 distributed for sale or use in Wyoming. No exemption
21 created in this article for dyed or undyed diesel fuel
22 used, sold or distributed for sale or use in Wyoming shall
23 apply to the license tax imposed under this subsection.

24

1 **Section 2.** W.S. 39-14-211(h) and 2000 Wyoming Session
2 Laws, Chapter 64, Section 3 are repealed.

3

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

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(END)