

WORKING DRAFT

HOUSE BILL NO. _____

Fuel tax distribution.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
 2 distribution of fuel taxes as specified; modifying
 3 computations for distributing the portion of fuel taxes
 4 apportioned to counties as specified; repealing conflicting
 5 provisions; and providing for an effective date.

6
7 *Be It Enacted by the Legislature of the State of Wyoming:*

8
9 **Section 1.** W.S. 39-17-111(d)(i) by creating new
10 subparagraphs (D) and (E) and 39-17-211(d)(ii)(A) by
11 creating new subdivisions (IV) and (V) are amended to read:

12
13 **39-17-111. Distribution.**

14
15 (d) After certifying the amounts provided by
16 subsection (c) of this section, the department shall
17 certify the balance of taxes collected under this article
18 to the state treasurer who shall distribute the remainder
19 into the accounts within the state highway fund created
20 under this subsection as follows:

21

1 (i) Thirteen and one-half percent (13.5%) shall
 2 be distributed monthly to county treasurers. Each county
 3 treasurer shall credit such revenues to the county road
 4 fund for the improvement and maintenance of county roads.
 5 The distribution to each county shall be based on:

6
 7 ~~(A) One-third (1/3) in the ratio in which~~
 8 ~~the area of the county bears to the total area of the~~
 9 ~~state;~~

10
 11 ~~(B) One-third (1/3) in the ratio in which~~
 12 ~~the rural population including the population within the~~
 13 ~~cities and towns with less than one thousand four hundred~~
 14 ~~(1,400) bears to the total rural population of the state~~
 15 ~~according to the last federal census;~~

16
 17 ~~(C) One-third (1/3) in the ratio in which~~
 18 ~~the assessed valuation of the county bears to the last~~
 19 ~~total assessed valuation of the state.~~

20
 21 (D) Two-thirds (2/3) in the ratio in which
 22 the total number of miles of platted and maintained roads
 23 within the county road system of the county bears to the
 24 total miles of county roads within the state, as certified
 25 by the department of transportation;

26
 27 (E) One-third (1/3) in the ratio in which
 28 the total population within the county bears to the total
 29 state population according to the last federal census.

30
 31 **39-17-211. Distribution.**

32
 33 (d) The state treasurer shall:

34
 35 (ii) Distribute monthly the remainder as
 36 follows:

37
 38 (A) Twenty percent (20%) shall be
 39 distributed to county treasurers. Each county treasurer
 40 shall credit the revenues to the county road fund for the
 41 improvement and maintenance of county roads. The
 42 distribution shall be based on:

43
 44 ~~(I) One-third (1/3) in the ratio in~~
 45 ~~which the area of the county bears to the total area of the~~
 46 ~~state;~~

