

HOUSE BILL NO. _____

Fuel tax increase.

Sponsored by: Joint Transportation and Highways Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; increasing fuel
2 taxes as specified; providing for exemptions; providing for
3 distribution; and providing for an effective date.

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

6

7 **Section 1.** W.S. 39-17-104 by creating a new
8 subsection (e), 39-17-105(a) and (c), 39-17-111 by creating
9 a new subsection (j), 39-17-204 by creating a new
10 subsection (e), 39-17-205(b) through (e) and 39-17-211 by
11 creating a new subsection (g) are amended to read:

12

13 **39-17-104. Taxation rate.**

14

15 (e) In addition to other taxes collected under this
16 section, there is levied and shall be collected a license
17 tax of three cents (\$.03) per gallon on all gasoline used,

1 sold or distributed for sale or use in this state except
2 for those fuels exempted under W.S. 39-17-105.

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4 **39-17-105. Exemptions.**

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6 (a) Gasoline exported or sold at a Wyoming terminal
7 rack and directly exported outside the state, other than in
8 the fuel supply tank of a motor vehicle, by a person
9 licensed only as an exporter in this state is exempt from
10 the license tax imposed under W.S. 39-17-104(a) through (c)
11 and (e). The exempt sales shall be reported on or before
12 the last business day of the month on forms provided by the
13 department. The sales reports are invalid if not submitted
14 to the department within one (1) year following date of
15 sale. Gasoline directly exported, other than in the fuel
16 supply tank of a motor vehicle, by a Wyoming licensed
17 supplier, is exempt from the additional license tax imposed
18 under W.S. 39-17-104(c) and (e). Exchanges and sales of
19 gasoline between suppliers are exempt from the license tax
20 under this section.

21

22 (c) There is granted a credit to the purchaser and
23 user of gasoline used for agricultural purposes and
24 purchased from a Wyoming licensed distributor or importer

1 an amount equal to seventy percent (70%) of the gasoline
2 license taxes imposed by W.S. 39-17-104(a) ~~, and (b)~~ and (e)
3 on bulk gasoline purchased for agricultural purposes. A
4 Wyoming licensed distributor or importer shall collect the
5 gasoline license tax on bulk gasoline sales less the amount
6 of the credit granted under this section at the time of
7 invoice on the bulk gasoline.

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9 **39-17-111. Distribution.**

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11 (j) The revenue from gasoline taxes collected under
12 W.S. 39-17-104(e) shall be transferred to the state
13 treasurer who shall deposit them only into the state
14 highway fund. The provisions of subsections (c) and (d) of
15 this section shall not apply to the tax imposed by W.S.
16 39-17-104(e).

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18 **39-17-204. Taxation rate.**

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20 (e) In addition to other taxes collected under this
21 section, there is levied and shall be collected a license
22 tax of three cents (\$.03) per gallon on all diesel fuel
23 used, sold or distributed for sale or use in this state
24 except for those fuels exempted under W.S. 39-17-205.

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39-17-205. Exemptions.

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4 (b) Diesel fuel sold at a Wyoming terminal rack and
5 directly exported, other than in the fuel supply tank of a
6 motor vehicle, by a person licensed only as an exporter in
7 this state is exempt from the license tax imposed under
8 W.S. 39-17-204(a), ~~and~~ (b) and (e). The exempt sales shall
9 be reported on or before the last business day of the month
10 on forms provided by the department. The sales reports are
11 invalid if not submitted to the department within one (1)
12 year following the date of sale.

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14 (c) Exchanges or sales of diesel fuel between
15 suppliers are exempt from the license tax under W.S.
16 39-17-204(a) and (e). Diesel fuel directly exported, other
17 than in the fuel supply tank of a motor vehicle, by a
18 supplier is exempt from the license tax under W.S.
19 39-17-204(a) and (e).

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21 (d) Dyed diesel fuel as defined in W.S.
22 39-17-201(a)(ix) is exempt from the license tax under W.S.
23 39-17-204(a) and (e).

24

1 (e) Diesel fuel directly exported, other than in the
2 fuel supply tank of a motor vehicle, by a Wyoming licensed
3 supplier is exempt from the additional license ~~tax~~taxes
4 imposed under W.S. 39-17-204(b) and (e).

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6 **39-17-211. Distribution.**

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8 (g) The revenue from diesel fuel taxes collected
9 under W.S. 39-17-204(e) shall be transferred to the state
10 treasurer who shall deposit them only into the state
11 highway fund. The provisions of subsection (d) of this
12 section shall not apply to the tax imposed by W.S.
13 39-17-204(e).

14
15 **Section 2.** This act is effective July 1, 2003.

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17 (END)