

HOUSE BILL NO. HB0158

Fuel tax-2.

Sponsored by: Representative(s) Wostenberg and Senator(s)
Geis

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the
2 fuel tax as specified over a certain time period; amending
3 related provisions; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-17-104(a) (intro) and by creating a
8 new paragraph (iv), 39-17-105(a) and (c),
9 39-17-204(a) (intro) and by creating a new paragraph (iii)
10 and 39-17-205(b) through (d) are amended to read:

11

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

13

14 (a) Except as otherwise provided by this section and
15 W.S. 39-17-105, the total tax on gasoline shall be fourteen

1 ~~cents (\$.14) per gallon. The rate shall be~~ imposed as
2 follows:

3
4 (iv) In addition to the tax collected pursuant
5 to paragraphs (i) through (iii) of this subsection, there
6 is levied and shall be collected a license tax per gallon
7 on all gasoline used, sold or distributed for sale or use
8 in this state except for those fuels exempted under W.S.
9 39-17-105 as follows:

10
11 (A) Effective July 1, 2004 and thereafter,
12 two cents (\$.02);

13
14 (B) Effective July 1, 2005 and thereafter,
15 two cents (\$.02) in addition to the tax imposed by
16 subparagraph (A) of this paragraph;

17
18 (C) Effective July 1, 2006 and thereafter,
19 two cents (\$.02) in addition to the taxes imposed by
20 subparagraphs (A) and (B) of this paragraph.

21
22 **39-17-105. Exemptions.**

23

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

16
17 (c) There is granted a credit to the purchaser and
18 user of gasoline used for agricultural purposes and
19 purchased from a Wyoming licensed distributor or importer
20 an amount equal to seventy percent (70%) of the gasoline
21 license taxes imposed by W.S. 39-17-104(a)(i), ~~and~~ (ii) and
22 (iv) on bulk gasoline purchased for agricultural purposes.
23 A Wyoming licensed distributor or importer shall collect
24 the gasoline license tax on bulk gasoline sales less the

1 amount of the credit granted under this section at the time
2 of invoice on the bulk gasoline.

3

4 **39-17-204. Taxation rate.**

5

6 (a) Except as otherwise provided by this section and
7 W.S. 39-17-205, the total tax on diesel fuels shall be
8 ~~fourteen cents (\$.14) per gallon. The rate shall be~~
9 imposed as follows:

10

11 (iii) In addition to the tax collected pursuant
12 to paragraphs (i) and (ii) of this subsection, there is
13 levied and shall be collected a license tax per gallon on
14 all diesel fuels used, sold or distributed for sale or use
15 in this state except for those fuels exempted under W.S.
16 39-17-205(b) through (d) as follows:

17

18 (A) Effective July 1, 2004 and thereafter,
19 two cents (\$.02);

20

21 (B) Effective July 1, 2005 and thereafter,
22 two cents (\$.02) in addition to the tax imposed by
23 subparagraph (A) of this paragraph;

24

1 (C) Effective July 1, 2006 and thereafter,
2 two cents (\$.02) in addition to the taxes imposed by
3 subparagraphs (A) and (B) of this paragraph.

4
5 **39-17-205. Exemptions.**

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

16
17 (c) Exchanges or sales of diesel fuel between
18 suppliers are exempt from the license tax under W.S.
19 39-17-204(a) (i) and (iii). Diesel fuel directly exported,
20 other than in the fuel supply tank of a motor vehicle, by a
21 supplier is exempt from the license tax under W.S.
22 39-17-204(a) (i) and (iii).

23

1 (d) Dyed diesel fuel as defined in W.S.
2 39-17-201(a)(ix) is exempt from the license tax under W.S.
3 39-17-204(a)(i) and (iii).

4

5 **Section 2.** This act is effective July 1, 2004.

6

7

(END)