

WORKING DRAFT

HOUSE BILL NO. _____

Fuel tax collection.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing
2 definitions; providing for fuel tax reporting; providing
3 for electronic filing of fuel tax reports; providing for
4 the promulgation of rules and regulations; and providing
5 for an effective date.

6

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

8

9 **Section 1.** W.S. 39-17-101(a)(iii), (viii), (xi),
10 (xii), (xxii), by creating a new paragraph (xxiii), by
11 creating a new paragraph (xxiv), by creating a new
12 paragraph (xxv), by creating a new paragraph (xxvi), by
13 creating a new paragraph (xxvii), by creating a new
14 paragraph (xxxi), 39-17-102(a), 39-17-105(a), 39-17-106(f),
15 (g), 39-17-107(a)(i)(intro), (ii), (iv)(A), (B), (C), (ix),

1 (xi), (c)(ii), by creating a new subsection (d),
2 39-17-109(c)(ii), (iv), (v), (d)(i), 39-17-201(a)(ii),
3 (xxi), (xxviii), by creating a new paragraph (xxix), by
4 creating a new paragraph (xxx), by creating a new
5 paragraph (xxxii), by creating a new paragraph (xxxiii),
6 by creating a new paragraph (xxxiv), by creating a new
7 paragraph (xxxv), 39-17-202(a), 39-17-204(a)(ii), by
8 creating a new paragraph (iii), 39-17-205(b), 39-17-206(c),
9 (d), (f), (j), 39-17-207(a)(i), (iii), (iv), (vi), (x),
10 (xi), (b)(i), (c)(ii), by creating a new subsection (d),
11 39-17-209(c)(v)(A), (C) and (D), 39-17-211(d), by creating
12 a new paragraph (iii), are amended to read:

13

14 **39-17-101. Definitions.**

15

16 (a) As used in this article:

17

18 (iii) "Bulk plant" means a fuel storage and
19 distribution facility, other than a terminal, ~~that is used~~
20 ~~for redistribution of gasoline by a transport truck, tank~~
21 ~~wagon or railcar~~ from which accountable product may be
22 removed at a rack;

23

1 ~~(viii) "Ethanol based motor fuel" means a blend~~
2 ~~of ninety percent (90%) gasoline and ten percent (10%)~~
3 ~~ethanol used for operating or propelling motor vehicles.~~
4 ~~The term ethanol based motor fuel is included in the term~~
5 ~~gasoline;~~

6
7 (xi) "Gasohol" means ~~a blend of ninety percent~~
8 ~~(90%) gasoline and ten percent (10%) alcohol derived from~~
9 ~~agricultural products or other renewable sources used for~~
10 ~~operating or propelling motor vehicles~~ an accountable
11 product resulting from a blend of gasoline and ethanol.

12 The term gasohol is included in the term gasoline;

13
14 (xii) "Gasoline" means the volatile substance
15 produced from petroleum, natural gas, oil, shale or coal,
16 sold under the name of gasoline and such other volatile and
17 inflammable liquids, produced, manufactured, blended or
18 compounded which can be used for operating or propelling
19 motor vehicles, including all products having an initial
20 boiling point of one hundred seventy (170) degrees
21 Fahrenheit or less and including all products having an
22 initial boiling point of more than one hundred seventy
23 (170) degrees Fahrenheit of which ninety-five percent (95%)
24 or more can be evaporated at or below four hundred

1 sixty-four (464) degrees Fahrenheit except stove oil,
2 furnace fuel, tractor fuel, diesel fuel, distillate,
3 naphtha, kerosene and other products that do not come
4 within the specification for gasoline, but shall include
5 ~~jet fuel which is the volatile substance produced from~~
6 ~~petroleum, natural gas, oil, shale or coal and sold under~~
7 ~~the name of jet fuel and~~ such other volatile and
8 inflammable liquids produced, manufactured, blended or
9 compounded which can be used for operating or propelling
10 aircraft. Gasoline does not mean methane, ethane, ~~propane,~~
11 butane or liquefied gas;

12

13 (xxii) "Billed gallons" means the gallons billed
14 to the customer.;

15

16 (xxiii) "Accountable product" means any product
17 that is subject to the reporting requirements of this
18 state, regardless of its intended use or taxability;

19

20 (xxiv) "Alternative fuel" means any accountable
21 product other than gasoline, gasohol, diesel fuel, dyed
22 diesel fuel, kerosene or dyed kerosene;

23

1 (xxv) "Common carrier" means a person, including
2 a railroad operator, who transports accountable product and
3 who does not own the product;

4
5 (xxvi) "Gallon" means gallon as measured on a
6 gross basis as defined in this section;

7
8 (xxvii) "Gross gallon" means a measured gallon
9 without temperature or barometric adjustments.

10
11 **39-17-102. Administration; confidentiality.**

12
13 (a) The administration of this article is vested in
14 the department which shall prescribe the reporting format
15 and forms for the making of returns, and assessment and
16 collection of license taxes and fees hereby imposed. The
17 department shall promulgate rules and regulations
18 consistent with the provisions hereof as provided by the
19 Wyoming Administrative Procedure Act necessary to the
20 enforcement of the provisions of this article. All tax
21 returns and records are open to examination by the director
22 of the state department of audit or his deputies.

23
24 **39-17-105. Exemptions.**

1

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

17

18 **39-17-106. Licenses; permits.**

19

20 (f) No person shall operate a commercial vehicle as
21 defined in W.S. 31-18-101(a)(iii) between Wyoming and other
22 jurisdictions unless the person has a valid international
23 fuel tax agreement license and decals pursuant to W.S. 31-
24 18-502 or a temporary permit under W.S. 31-18-201.

1

2 (g) Each applicant for an international fuel tax
3 agreement license and decals shall file an application in a
4 form and manner prescribed by the department and pay ~~a~~ the
5 applicable fees ~~of ten dollars (\$10.00)~~ for the license and
6 a decal ~~fee~~ as prescribed by the department pursuant to
7 W.S. 31-18-502.

8

9 **39-17-107. Compliance; collection procedures.**

10

11 (a) Returns and reports. The following shall apply:

12

13 (i) On or before the last ~~business~~ day of each
14 month:

15

16 (ii) ~~Every~~ Each person transporting, conveying
17 or bringing gasoline into this state for sale, use or
18 distribution in this state shall furnish the department a
19 verified statement showing the number of gallons of
20 gasoline delivered during the month preceding the report,
21 the name of the person to whom the delivery was made and
22 the place of delivery. ~~Forms will be provided by the~~
23 ~~department and must be returned to the department no later~~
24 ~~than the tenth day of the month following delivery;~~

1

2 (iv) On or before the last ~~business~~ day of each
3 month:

4

5 (A) Each dealer, who is not licensed as a
6 distributor, shall submit a statement to the department ~~on~~
7 ~~forms furnished~~ in a format required by the department
8 showing the number of billed gallons of gasoline acquired,
9 the person who supplied the gasoline and the total gallons
10 sold during the preceding calendar month;

11

12 (B) Each ethanol producer, importer or
13 exporter shall submit a statement to the department ~~on~~
14 ~~forms furnished~~ in a format required by the department
15 showing the amount of ethanol produced, imported or
16 exported for the purpose of blending with gasoline and the
17 person who purchased the ethanol during the preceding
18 calendar month;

19

20 (C) ~~Every~~ Each distributor, ~~or~~ importer ~~or~~
21 ~~exporter~~ shall submit a statement to the department ~~on~~
22 ~~forms furnished by the department~~ in a format required by
23 the department which may include the amount of bulk
24 delivery tax credits granted under W.S. 39-17-105(c) for

1 the preceding calendar month for the purpose of obtaining a
2 refund from the department for taxes paid pursuant to this
3 section.

4
5 (ix) ~~Every~~ Each person transporting, conveying
6 or importing gasoline into the state or producing,
7 refining, manufacturing, blending or compounding and using,
8 selling or distributing gasoline for sale or use in this
9 state shall keep and preserve the records relating to the
10 purchase or sale of gasoline for three (3) years;

11
12 (xi) On or before the last day of the ~~calendar~~
13 month following each calendar quarter, each carrier
14 licensed under the provisions of the international fuel tax
15 agreement shall file, ~~on forms prescribed in a format~~
16 required by the department, ~~a report, signed by the~~
17 ~~operator,~~ indicating the total number of miles traveled in
18 all jurisdictions by the operator's vehicles subject to the
19 tax under this article, the total number of miles traveled
20 by those vehicles in this state, the amount of gasoline
21 used by those vehicles in all jurisdictions, the amount of
22 tax under this article paid during the calendar quarter and
23 any other information required by the department to compute
24 the licensee's tax liability. The licensee shall pay all

1 taxes due under this article at the time the report is
2 filed. If the tax on gasoline imported in the fuel supply
3 tanks of motor vehicles for taxable use on Wyoming highways
4 can be more accurately determined on a mileage basis, the
5 department may approve and adopt that basis. In the absence
6 of mileage records showing the number of miles actually
7 operated per gallon of gasoline consumed, it shall be
8 presumed that not less than one (1) gallon of gasoline was
9 consumed for every four (4) miles traveled.

10

11 (c) Timelines. The following shall apply:

12

13 (ii) Any tax return or license application that
14 is not signed and any tax return which does not contain all
15 pertinent information is considered not filed until the
16 licensee signs or supplies the required information to the
17 department. If the information required in the documents
18 is presented to the department ~~on forms~~ in a format other
19 than ~~those~~ that prescribed or otherwise approved by the
20 department, the tax return, application or claim for refund
21 or credit shall be deemed not filed. The licensee shall
22 have ten (10) days to provide the information requested in
23 a manner prescribed or otherwise approved by the
24 department. If the licensee provides the information

1 requested by the department within ten (10) days, the tax
2 return or license application shall be deemed to have been
3 timely filed;

4

5 (d) The department shall promulgate rules and
6 regulations necessary to define the reporting format
7 requirement for all licensees.

8

9 **39-17-109. Taxpayer remedies.**

10

11 (c) Refunds. The following shall apply:

12

13 (ii) Gasoline or gasohol purchased from a
14 Wyoming licensed distributor or dealer by the University of
15 Wyoming and community colleges and public schools located
16 in Wyoming is subject to refund of the license tax. The
17 record of purchases under this paragraph shall be submitted
18 monthly by the purchaser on refund forms provided by or in
19 a format required by the department, along with receipts
20 detailing gallons purchased and license taxes paid. The
21 refund form and receipts are invalid if not submitted to
22 the department within one (1) year following date of
23 purchase;

24

1 (iv) On or before the last day of each month
2 every distributor shall submit a statement to the
3 department on forms furnished by or in a format required by
4 the department which may include the amount of bulk
5 delivery tax credits granted under W.S. 39-17-105(c) for
6 the preceding calendar month for the purpose of obtaining a
7 refund from the department for taxes paid pursuant to W.S.
8 39-17-107(a)(i);

9
10 (v) Any person exporting gasoline from Wyoming
11 for which the license tax has been paid is subject to a
12 refund of the license tax paid. The refund request shall be
13 submitted on or before the last ~~business~~ day of the month
14 on forms provided by or in a format required by the
15 department. The refund request is invalid if not submitted
16 within one (1) year of the date of purchase.

17
18 (d) Credits. The following shall apply:

19
20 (i) The department shall grant a credit to
21 producers of ethanol in the amount of forty cents (\$.40)
22 per gallon of ethanol produced in Wyoming provided the
23 producer submits a report to the department in a format

1 required by the department containing information which
2 will assist the department in determining:

3

4 **39-17-201. Definitions.**

5

6 (a) As used in this article:

7

8 (ii) "Bulk plant" means a ~~diesel~~ fuels storage
9 and distribution facility, other than a terminal, ~~that is~~
10 ~~primarily used for redistribution of diesel fuel by a~~
11 ~~transport truck, tank wagon or railcar~~ from which
12 reportable fuel may be removed at a rack;

13

14 (xxi) "Diesel fuels" means those combustible
15 gases and liquids commonly referred to as diesel fuel or
16 any other volatile liquid of less than forty-six (46)
17 degrees American petroleum industry gravity test, except
18 liquid petroleum gas, when actually sold for use in motor
19 vehicles for operation upon public roads and highways. The
20 term "diesel fuels" includes jet fuel which is the volatile
21 substance produced from petroleum, natural gas, oil, shale
22 or coal and sold under the name of jet fuel and kerosene
23 and any type of additive when the additive is mixed or
24 blended into diesel fuel, excluding a pour point

1 depressant. For the purposes of collecting the tax provided
2 by W.S. 39-17-204(a)(ii) the term "diesel fuel" includes
3 all diesel fuel consumed or purchased for any and all
4 purposes;

5

6 (xxviii) "Billed gallons" means the gallons
7 billed to the customer-i;

8

9 (xxix) "Accountable product" means any product
10 that is subject to the reporting requirements of this
11 state, regardless of its intended use or taxability;

12

13 (xxx) "Alternative fuel" means any accountable
14 product other than gasoline, gasohol, diesel fuel, dyed
15 diesel fuel, kerosene or dyed kerosene;

16

17 (xxxi) "Biodiesel" means a fuel comprised of
18 mono-alkyl esters of long chain fatty acids generally
19 derived from vegetable oils or animal fats, designated
20 B100, and meeting the requirements of ASTM D6751 for use in
21 diesel engines;

22

23 (xxxii) "Biodiesel blend" means a blend of
24 biodiesel fuel meeting ASTM D6751 with petroleum based

1 diesel fuel, designated Bxx, where xx represents the volume
2 percentage of biodiesel fuel in the blend;

3

4 (xxxiii) "Common carrier" means a person,
5 including a railroad operator, who transports accountable
6 product and who does not own the product;

7

8 (xxxiv) "Gallon" means gallon as measured on a
9 gross basis as defined in this section;

10

11 (xxxv) "Gross gallon" means a measured gallon
12 without temperature or barometric adjustments.

13

14

15 **39-17-202. Administration; confidentiality.**

16

17 (a) The administration of this article is vested in
18 the department which shall prescribe the reporting format
19 and forms for the making of returns, and assessment and
20 collection of license taxes and fees hereby imposed. The
21 department shall promulgate rules and regulations
22 consistent with the provisions hereof as provided by the
23 Wyoming Administrative Procedure Act necessary to the
24 enforcement of the provisions of this article. All tax

1 records specified in this article are open to examination
2 by the director of the state department of audit or his
3 deputies.

4

5 **39-17-204. Taxation rate.**

6

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

11

12 (ii) In addition to the tax collected pursuant
13 to paragraph (i) of this subsection, there is levied and
14 shall be collected a license tax of one cent (\$.01) per
15 gallon on all diesel fuels used, sold or distributed for
16 sale or use in this state except for those fuels exempted
17 in W.S. 39-17-205(b) and (e) ~~+~~;

18

19 (iii) Notwithstanding paragraph (i) of this
20 subsection, jet fuel sold for use in aircraft shall be
21 taxed at four cents (\$.04) per gallon.

22

23 **39-17-205. Exemptions.**

24

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

11

12 **39-17-206. Licenses; permits.**

13

14 (c) No person shall operate a commercial vehicle in
15 Wyoming and in other jurisdictions unless the person has a
16 valid international fuel tax agreement license and decals
17 pursuant to W.S. 31-18-502 or a temporary permit under W.S.
18 31-18-201.

19

20 (d) Each applicant for international fuel tax
21 agreement license and decals shall file an application in a
22 form and manner prescribed by the department, and pay ~~a~~ the
23 fees ~~of ten dollars (\$10.00)~~ for the license and decals as
24 prescribed by the department pursuant to W.S 31-18-502.

1

2 (f) On or before the last day of the ~~calendar~~ month
3 following each calendar quarter, each carrier licensed
4 under the provisions of the international fuel tax
5 agreement shall file, ~~on forms~~ in a format prescribed by
6 the department, ~~a report, signed by the operator,~~
7 indicating the total number of miles traveled in all
8 jurisdictions by the operator's vehicles subject to the tax
9 under this section, the total number of miles traveled by
10 those vehicles in this state, the amount of diesel fuel
11 used by those vehicles in all jurisdictions, the amount of
12 tax under this article paid during the calendar quarter and
13 any other information required by the department to compute
14 the licensee's tax liability. The licensee shall pay all
15 taxes due under this article at the time the report is
16 filed. If the tax on diesel fuel imported into this state
17 in the fuel supply tanks of motor vehicles for taxable use
18 on Wyoming highways can be more accurately determined on a
19 mileage basis the department may approve and adopt that
20 basis. In the absence of mileage records showing the number
21 of miles actually operated per gallon of diesel fuel
22 consumed, it shall be presumed that not less than one (1)
23 gallon of diesel fuel was consumed for every four (4) miles
24 traveled. The department shall by rule promulgated pursuant

1 to W.S. 39-17-202(a) prescribe procedures under which a
2 diesel fuel user who is entitled to at least a two hundred
3 fifty dollar (\$250.00) refund of tax under this article for
4 purchases and use of fuel in any calendar month may apply
5 for and receive the refund at any time after the last day
6 of that month.

7
8 ~~(j) An additional fee may be collected by the issuing~~
9 ~~agency from a licensee for each annual decal issued~~
10 ~~pursuant to the international fuel tax agreement authorized~~
11 ~~by W.S. 39-17-202. The fee shall be in an amount~~
12 ~~determined by the department of transportation to be~~
13 ~~sufficient to recover reasonable administrative costs of~~
14 ~~the international fuel tax agreement and the multistate~~
15 ~~highway transportation agreement, but not more than ten~~
16 ~~dollars (\$10.00) per annual decal. The fee shall be~~
17 ~~remitted to the state treasurer who shall credit the~~
18 ~~multistate highway and fuel tax agreements account within~~
19 ~~the highway fund.~~

20

21 **39-17-207. Compliance; collection procedures.**

22

1 (a) Returns and reports required by this subsection
2 shall be filed. ~~The~~ on or before the last day of the
3 month, and the following shall apply:

4
5 (i) ~~Every~~ Each person transporting, conveying or
6 bringing diesel fuels into this state for sale, use or
7 distribution in this state shall furnish the department a
8 verified statement showing the number of gallons of diesel
9 fuels delivered during the preceding reporting period, the
10 name of the person to whom the delivery was made and the
11 place of delivery. ~~Forms will be provided by the~~
12 ~~department and shall be returned to the department no later~~
13 ~~than the last day of the month following the end of the~~
14 ~~preceding reporting period.~~ This subsection does not apply
15 to a person who transports less than fifty (50) gallons of
16 diesel fuel into this state in the fuel supply tanks of a
17 motor vehicle for use in that vehicle;

18
19 (iii) ~~On or before the last business day of each~~
20 ~~month, each~~ Each dealer, who is not licensed as a
21 distributor, shall submit a statement to the department ~~on~~
22 ~~forms furnished~~ in a format required by the department
23 showing the number of billed gallons of diesel fuel
24 acquired, the distributor or importer who supplied the

1 diesel fuel and collected the tax and the total gallons
2 sold during the preceding calendar month;

3

4 (iv) ~~Every~~ Each distributor shall submit a
5 statement to the department ~~on forms furnished~~ in a format
6 required by the department. Distributors may include in
7 their reports the amount of the tax exempt bulk deliveries
8 for authorized agricultural purposes;

9

10 (vi) ~~Every~~ Each person transporting, conveying
11 or importing diesel fuels into the state or producing,
12 refining, manufacturing, blending or compounding and using,
13 selling or distributing diesel fuels for sale or use in
14 this state shall keep the records relating to the purchase
15 or sale of for three (3) years;

16

17 ~~(x) To the extent practicable, the department~~
18 ~~shall provide for the furnishing of forms to report the~~
19 ~~sales of diesel fuels for delivery or use in this state by~~
20 ~~any person;~~

21

22 (xi) ~~On or before the last day of the calendar~~
23 ~~month following each calendar quarter, each~~ Each carrier
24 licensed under the provisions of the international fuel tax

1 agreement shall file ~~on forms prescribed~~ in a format
2 required by the department a report, ~~signed by the~~
3 ~~operator,~~ indicating the total number of miles traveled in
4 all jurisdictions by the operator's vehicles subject to the
5 tax under this article, the total number of miles traveled
6 by those vehicles in this state, the amount of diesel fuel
7 used by those vehicles in all jurisdictions, the amount of
8 tax under this article paid during the calendar quarter and
9 any other information required by the department to compute
10 the licensee's tax liability. The licensee shall pay all
11 taxes due under this article at the time the report is
12 filed. If the tax on diesel fuel imported into this state
13 in the fuel supply tanks of motor vehicles for taxable use
14 on Wyoming highways can be more accurately determined on a
15 mileage basis the department may approve and adopt that
16 basis. In the absence of mileage records showing the number
17 of miles actually operated per gallon of diesel fuel
18 consumed, it shall be presumed that not less than one (1)
19 gallon of diesel fuel was consumed for every four (4) miles
20 traveled. The department shall by rule promulgated pursuant
21 to W.S. 39-17-202(a) prescribe procedures under which a
22 diesel user who is entitled to at least a two hundred fifty
23 dollar (\$250.00) refund of tax under this article for
24 purchases and use of fuel in any calendar month may apply

1 for and receive the refund at any time after the last day
2 of that month.

3

4 (b) Payment. The following shall apply:

5

6 (i) On or before the last ~~business~~ day of each
7 ~~calendar~~ month:

8

9 (c) Timelines. The following shall apply:

10

11 (ii) Any tax return or license application that
12 is not signed and any tax return which does not contain all
13 pertinent information is considered not filed until the
14 licensee signs or supplies the required information to the
15 department. If the information required in the documents
16 is presented to the department ~~on forms~~ in a format other
17 than ~~these~~ that prescribed or otherwise approved by the
18 department, the tax return, application or claim for refund
19 or credit shall be deemed not filed. The licensee shall
20 have ten (10) days to provide the information requested in
21 a manner prescribed or otherwise approved by the
22 department. If the licensee provides the information
23 requested by the department within ten (10) days, the tax

1 return or license application shall be deemed to have been
2 timely filed;

3

4 (d) The department shall promulgate rules and
5 regulations necessary to define the reporting format
6 requirement for all licensees.

7

8 **39-17-209. Taxpayer remedies.**

9

10 (c) Refunds. The following shall apply:

11

12 (v) The license tax under W.S. 39-17-204(a)(i)
13 is subject to refund on the following:

14

15 (A) Any person exporting diesel fuel for
16 which the license tax has been paid is subject to a refund
17 of the license tax paid. The refund request shall be
18 submitted monthly on forms provided by or in a format
19 required by the department. The refund request is invalid
20 if not submitted within one (1) year of the date of
21 purchase;

22

23 (C) Diesel fuel sold by a distributor,
24 importer, supplier or dealer and used as heating fuel or to

1 a person engaged in logging operations, mining operations,
2 manufacturing, processing, drilling, exploration or well
3 servicing, highway or other construction or railroad
4 operations when the fuel is consumed directly in logging
5 operations, mining operations, manufacturing, processing,
6 drilling, exploration or well servicing, highway or other
7 construction or railroad operations, or other nonhighway
8 operations or uses is subject to a refund. The record of
9 purchases under this paragraph shall be submitted quarterly
10 on a form provided by or in a format required by the
11 department, along with receipts detailing the gallons
12 purchased and license taxes paid. The refund form and
13 receipts shall be invalid if not submitted to the
14 department within one (1) year following date of purchase.
15 The department shall not deduct the state sales and use tax
16 imposed by the provisions of W.S. 39-15-101 through
17 39-16-311 from the refund to any person who possesses a
18 valid sales or use tax license under W.S. 39-15-106 or
19 39-16-106, or if the person is exempt from paying sales or
20 use taxes under W.S. 39-15-105 or 39-16-105. A copy of the
21 most recent sales or use tax report or proof that the
22 person is exempt from sales or use taxes shall accompany
23 the claim for refund;

24

1 (D) Diesel fuel purchased from a Wyoming
2 licensed dealer, distributor, supplier or importer by the
3 University of Wyoming and community colleges and public
4 schools located in Wyoming are subject to refund of the
5 license tax. The record of purchases under this paragraph
6 shall be submitted monthly by the purchaser on refund forms
7 provided by or in a format required by the department,
8 along with receipts detailing gallons purchased and license
9 taxes paid. The refund form and receipts are invalid if not
10 submitted to the department within one (1) year following
11 date of purchase.

12

13 **39-17-211. Distribution.**

14

15 (d) The state treasurer shall:

16

17 (iii) Deduct the pro rata share of the cost of
18 collecting the taxes received from jet fuel used for
19 aircraft at any municipal or county airport and distribute
20 the remainder to the city, town or county where the airport
21 is located. These funds shall be used for the maintenance
22 of the airport.

23

1 **Section 2.** W.S. 39-17-101(a) (viii), 39-17-206(j) and
2 39-17-207(a) (x) are repealed.

3

4 **Section 3.** This act is effective July 1, 2007.

5

6

(END)