

HOUSE BILL NO. HB0156

Gasoline tax-agricultural exemption.

Sponsored by: Representative(s) Buchanan, Anderson, R.,
Semlek and Teeters and Senator(s) Meier and
Peterson

A BILL

for

1 AN ACT relating to fuel tax; providing for a gasoline tax
2 credit for gasoline purchased for agricultural purposes as
3 specified; increasing the bulk gasoline amount; amending
4 related definitions; and providing for an effective date.

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

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8 **Section 1.** W.S. 39-17-101(a)(i) and (ii) and
9 39-17-105(c) are amended to read:

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11 **39-17-101. Definitions.**

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13 (a) As used in this article:

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15 (i) "Agricultural purposes" means the
16 cultivation of soil, raising or harvesting any agricultural

1 or horticultural commodity including the raising, shearing,
2 feeding, caring for, grazing, training and management of
3 livestock, bees, poultry, furbearing animals and wildlife
4 for gain, sale or profit, but excluding a custom operation.
5 No person shall use gasoline purchased for agricultural
6 purposes on any public road in this state or in any other
7 manner other than that authorized for agricultural
8 purposes. No person shall be granted an agricultural
9 credit under W.S. 39-17-105(c) unless that person had gross
10 revenues from agricultural products including the
11 furnishing of pasture, forage, care or management of
12 livestock averaging not less than ten thousand dollars
13 (\$10,000.00) during the preceding two (2) calendar years;

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15 (ii) "Bulk gasoline" means thirty-five (35)
16 gallons or more, or in the case of gasoline purchased for
17 agricultural purposes, one hundred (100) gallons or more,
18 purchased ~~and~~or delivered at one (1) time, excluding
19 gasoline delivered into the attached gasoline tanks or
20 auxiliary tanks of a licensed motor vehicle;

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

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1 (c) There is granted a credit to the purchaser and
2 user of gasoline used for agricultural purposes and
3 purchased from a Wyoming licensed distributor or importer
4 an amount equal to seventy percent (70%) of the gasoline
5 license taxes imposed by W.S. 39-17-104(a)(i) and (ii) on
6 bulk gasoline purchased for agricultural purposes. A
7 Wyoming licensed distributor or importer shall collect the
8 gasoline license tax on bulk gasoline sales less the amount
9 of the credit granted under this section at the time of
10 invoice on the bulk gasoline. A purchaser and user of
11 gasoline for agricultural purposes which gasoline is
12 purchased from a Wyoming licensed distributor or importer
13 may also receive a credit as provided by this subsection by
14 making application to the department and providing adequate
15 proof of purchase according to department rule and
16 regulation.

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18 **Section 2.** This act is effective July 1, 2007.

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(END)