

HOUSE BILL NO. HB0210

Large trucks-mileage tax.

Sponsored by: Representative(s) Gay and Senator(s) Scott

A BILL

for

1 AN ACT relating to taxation; imposing a tax on large trucks  
2 as specified; directing the disposition of collected taxes;  
3 requiring reporting; requiring rules; requiring studies;  
4 and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-23-101 through 39-23-108 are  
9 created to read:

10

11

CHAPTER 23

12

LARGE TRUCK TAX

13

14 **39-23-101. Definitions.**

15

16 (a) As used in this act unless otherwise specifically  
17 provided:

1

2 (i) "Department" means the department of  
3 transportation;

4

5 (ii) "Gross vehicle weight" means as defined by  
6 W.S. 31-1-101(a)(vii);

7

8 (iii) "Gross vehicle weight rating" and "gross  
9 combination weight rating," mean as defined by W.S.  
10 31-7-102(a)(xxi) and (xxii);

11

12 (iv) "Instate miles" means as defined by W.S.  
13 31-18-201;

14

15 (v) "Large truck" means any vehicle operated on  
16 the public roads of this state which has a gross vehicle  
17 weight rating or gross combination weight rating, gross  
18 vehicle weight or gross combination weight of forty  
19 thousand (40,000) pounds or more, but not more than eighty  
20 thousand (80,000) pounds;

21

22 (vi) "Weight rating" means gross vehicle weight  
23 rating or gross combined weight rating, whichever is  
24 greater;

1

2 (vii) "This act" means W.S. 39-23-101 through  
3 39-23-108.

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5 **39-23-102. Administration; confidentiality.**

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7 (a) The administration of this article is vested in  
8 the department of transportation which shall prescribe the  
9 reporting format and forms for the making of returns, and  
10 assessment and collection of taxes hereby imposed. The  
11 department shall promulgate rules and regulations  
12 consistent with the provisions hereof as provided by the  
13 Wyoming Administrative Procedure Act necessary to the  
14 enforcement of the provisions of this act. All records are  
15 open to examination by the director of the state department  
16 of audit or his deputies.

17

18 (b) No state employee who by virtue of his employment  
19 has knowledge of the business affairs of any person filing  
20 or required to file any documents under this article shall  
21 make known its contents in any manner or permit any person  
22 to have access to any documents or information contained  
23 therein except as provided by law.

24

1           **39-23-103. Imposition.**

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3           (a) There is levied and shall be collected a mileage  
4 tax on all large trucks.

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6           (b) The tax shall be imposed for each mile that a  
7 large truck travels on the public roads of Wyoming as  
8 follows:

9

10           (i) A tax of ten cents (\$.10) shall be imposed  
11 on each large truck with a gross vehicle weight rating or  
12 gross combined weight rating of eighty thousand (80,000)  
13 pounds for each mile traveled on the public roads of  
14 Wyoming during each taxable period;

15

16           (ii) For large trucks with a weight rating less  
17 than eighty thousand (80,000) pounds, the taxable rate  
18 shall be not less than one cent (\$.01) per mile, but shall  
19 otherwise be reduced by the amount which results from  
20 multiplying the taxable amount of ten cents (\$.10) per mile  
21 by the large truck's weight rating as a percentage of  
22 eighty thousand (80,000) pounds subtracted from one hundred  
23 percent (100%) and then multiplied by two (2).

24

1           **39-23-104. Wyoming large trucks; reporting; payment.**

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3           (a) Large trucks registered in Wyoming as Wyoming  
4 based commercial vehicles under W.S. 31-18-201, or  
5 otherwise registered in Wyoming, shall report annually to  
6 the department, on or before the date that the large truck  
7 must be registered. The report shall contain the following  
8 information and such other information as required by the  
9 department:

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11           (i) The number of instate miles traveled during  
12 the preceding registration year. Only those instate miles  
13 traveled on public roadways in Wyoming shall be reported;

14

15           (ii) A description and identification of the  
16 large truck;

17

18           (iii) A declaration of the large truck's gross  
19 vehicle weight rating and gross combined weight rating.

20

21           (b) Reporting shall be made on forms supplied by the  
22 department.

23

1           (c) At the time of submitting the report required by  
2 subsection (a) of this section, the owner of the large  
3 truck for which the report is submitted shall pay the tax  
4 imposed by W.S. 39-23-103 based on the instate miles  
5 reported.

6

7           **39-23-105. Out-of-state large trucks; reporting;**  
8 **payment.**

9

10           (a) The department shall adopt rules which provide  
11 for reporting and payment of the tax imposed by W.S.  
12 39-24-103 by large trucks which are not registered in  
13 Wyoming. The rules shall:

14

15           (i) Require that the same information be  
16 reported as is required of large trucks registered in  
17 Wyoming pursuant to W.S. 39-23-104;

18

19           (ii) Require the payment of the tax imposed by  
20 W.S. 39-23-103 on instate miles traveled on public roadways  
21 in Wyoming;

22

23           (iii) Require that reporting and payment be made  
24 to the department;

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2 (iv) Require that payment be made at the time of  
3 reporting;

4

5 (v) Require reporting and payment on a taxable  
6 period which is not longer than one (1) year, but which may  
7 be a shorter period of time and which may include reporting  
8 and payment on a per-trip basis;

9

10 (vi) Establish convenient locations at which  
11 reporting and payment can be made which locations may  
12 include ports of entry;

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14 (vii) Adopt other rules necessary or convenient  
15 for the implementation of this section.

16

17 **39-23-106. Department rules.**

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19 (a) In addition to other rules required or allowed by  
20 this act, the department shall adopt rules which shall:

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22 (i) Require the owners of large trucks to  
23 accurately record the number of miles they travel on  
24 Wyoming public roadways, including any ancillary

1 information regarding the routes or dates traveled and  
2 other information deemed necessary by the department;

3

4 (ii) Adopt compliance or audit procedures which  
5 assure that large trucks using Wyoming's roadways are  
6 paying the tax due under this act. The rules may authorize  
7 the random inspection of records required by this act or by  
8 department rules, but may not authorize any large truck to  
9 be stopped for the sole purpose of inspecting required  
10 records.

11

12 (b) In adopting rules pursuant to this act, the  
13 department shall, to the maximum extent possible, adopt the  
14 use of forms and procedures which are already used in  
15 Wyoming for the purpose of proportional registration, the  
16 international registration plan for apportioned commercial  
17 vehicles or otherwise and which minimize any new burdens  
18 imposed on the owners of large trucks.

19

20 **39-23-107. Distribution.**

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22 All taxes collected under this act shall be distributed  
23 pursuant to the distribution formula contained in W.S.  
24 39-17-211(d)(ii).



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2           **39-23-108. Report of revenues collected.**

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4 On or before December 1 of each year, the department of  
5 transportation shall report to the joint appropriations  
6 interim committee and the joint transportation, highways  
7 and military affairs interim committee the revenues  
8 collected pursuant to this act.

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10           **Section 2.** This act shall apply to miles traveled by  
11 large trucks beginning January 1, 2014. Payments of the  
12 tax due under this act made after January 1, 2014 and  
13 before January 1, 2015 shall be based on miles traveled  
14 from January 1, 2014 until the date payment is due.

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16           **Section 3.** The department of transportation shall  
17 conduct a study of overweight vehicle fees imposed by  
18 Wyoming law to determine if the fees being collected fully  
19 compensate the state of Wyoming for wear or damage done to  
20 Wyoming roads by vehicles which are not taxed by this act  
21 because they exceed the weight limits to which this act  
22 applies. The department shall report the results of its  
23 study to the joint transportation, highways and military  
24 affairs interim committee on or before October 1, 2013.

1

2           **Section 4.** This act is effective immediately upon  
3 completion of all acts necessary for a bill to become law  
4 as provided by Article 4, Section 8 of the Wyoming  
5 Constitution.

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(END)