

## HOUSE BILL NO. HB0063

Fuel tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to revenue for transportation purposes;  
2 increasing the fuel tax; amending certain distributions of  
3 fuel tax revenues accordingly; and providing for an  
4 effective date.

5

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

7

8       **Section 1.** W.S. 39-17-104(a)(intro) and (i),  
9 39-17-111(c)(ii) through (iv), 39-17-204(a)(intro) and (i)  
10 and 39-17-304(a)(intro) and (i) 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

1 ~~twenty-four cents (\$.24)~~ twenty-seven cents (\$.27) per  
2 gallon. The rate shall be imposed as follows:

3

4 (i) There is levied and shall be collected a  
5 license tax of ~~twenty-three cents (\$.23)~~ twenty-six cents  
6  (\$.26) per gallon on all gasoline used, sold or distributed  
7 for sale or use in this state except for those fuels  
8 exempted under W.S. 39-17-105;

9

10 **39-17-111. Distribution.**

11

12 (c) The department shall credit to appropriate  
13 accounts based upon deductions from the taxes collected  
14 under this article in the following order:

15

16 (ii) Deduct an amount collected on fuel used in  
17 snowmobiles, computed by multiplying the number of  
18 snowmobiles for which registration and user fees have been  
19 paid during the current fiscal year under W.S.  
20 31-2-404(a)(i) and 31-2-409(a)(ii) times ~~twenty-eight~~  
21 ~~dollars and seventy-five cents (\$28.75)~~ thirty-two dollars  
22 and fifty cents (\$32.50) plus the number of gallons of  
23 gasoline used by snowmobiles for which registration fees

1 have been paid during the current fiscal year under W.S.  
2 31-2-404(a)(ii) times the current gasoline tax rate as  
3 defined by W.S. 39-17-104(a)(i). The number of gallons  
4 used by commercial snowmobiles shall be reported to the  
5 department by all businesses offering commercial snowmobile  
6 recreational leasing. The amounts computed shall be  
7 credited to a separate account to be expended by the  
8 department of state parks and cultural resources to improve  
9 snowmobile trails in Wyoming;

10

11 (iii) Deduct an amount collected on fuel used in  
12 motorboats, computed by multiplying the number of  
13 motorboats numbered during the current fiscal year under  
14 W.S. 41-13-102 plus the number of nonresident motorboats  
15 for which aquatic invasive species fees have been paid  
16 during the immediately preceding fiscal year in accordance  
17 with W.S. 23-4-204 times ~~twenty-eight dollars and~~  
18 ~~seventy-five cents (\$28.75)~~ thirty-two dollars and fifty  
19 cents (\$32.50). The amount computed shall be credited to a  
20 separate account to be expended by the department of state  
21 parks and cultural resources to improve facilities for use  
22 by motorboats and motorboat users at state parks and state  
23 recreation areas and to provide grants to governmental

1 entities for improvement of publicly owned boating  
2 facilities at public parks and recreational facilities;

3

4 (iv) Deduct an amount collected on fuel used in  
5 off-road recreational vehicles, computed by multiplying the  
6 number of off-road recreational vehicles for which user  
7 registration fees have been paid during the current fiscal  
8 year under W.S. 31-2-703(a) times ~~eighteen dollars and~~  
9 ~~forty cents (\$18.40)~~ twenty dollars and eighty cents  
10 (\$20.80). The amount computed shall be credited to a  
11 separate account to be expended by the department of state  
12 parks and cultural resources to improve off-road  
13 recreational vehicle trails in Wyoming.

14

15 **39-17-204. Taxation rate.**

16

17 (a) Except as otherwise provided by this section and  
18 W.S. 39-17-205, the total tax on diesel fuels shall be  
19 ~~twenty-four cents (\$.24)~~ twenty-seven cents (\$.27) per  
20 gallon. The rate shall be imposed as follows:

21

22 (i) There is levied and shall be collected a  
23 license tax of ~~twenty-three cents (\$.23)~~ twenty-six cents

1 (\$.26) per gallon on all diesel fuels used, sold or  
2 distributed for sale or use in this state;

3

4 **39-17-304. Taxation rate.**

5

6 (a) Except as otherwise provided by this section and  
7 W.S. 39-17-305, the total tax on alternative fuel used to  
8 propel a motor vehicle shall be ~~twenty four cents (\$.24)~~  
9 twenty-seven cents (\$.27) per gallon. The gasoline gallon  
10 equivalent (GGE) shall be used for compressed natural gas,  
11 liquid petroleum gas or electricity. The diesel gallon  
12 equivalent (DGE) shall be used for liquefied natural gas or  
13 renewable diesel. The rate shall be imposed as follows:

14

15 (i) There is levied and shall be collected a  
16 license tax of ~~twenty three cents (\$.23)~~ twenty-six cents  
17 (\$.26) per gallon, gasoline gallon equivalent or diesel  
18 gallon equivalent as appropriate on all alternative fuel  
19 used, sold or distributed for sale or use in this state to  
20 propel a motor vehicle except for those fuels exempted  
21 under W.S. 39-17-305;

22

1           **Section 2.** This act is effective July 1, 2020.

2

3

(END)