

HOUSE BILL NO. HB0014

Fuel tax.

Sponsored by: Joint Transportation, Highways & Military
Affairs Interim Committee

A BILL

for

1 AN ACT relating to revenue for transportation purposes;
2 increasing fuel taxes; amending distributions of fuel tax
3 revenues; 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 (i),
8 39-17-111(c)(ii) through (iv) and (d)(intro),
9 39-17-204(a)(intro) and (i), 39-17-211(d)(ii)(intro),
10 39-17-304(a)(intro) and (i) and 39-17-311(a)(iv)(intro) are
11 amended to read:

12

13 **39-17-104. Taxation rate.**

14

1 (a) Except as otherwise provided by this section and
2 W.S. 39-17-105, the total tax on gasoline shall be,
3 ~~twenty-four cents (\$.24)~~ for the period beginning July 1,
4 2022 and ending June 30, 2023, twenty-nine cents (\$.29) per
5 gallon, for the period beginning July 1, 2023 and ending
6 June 30, 2024, thirty-four cents (\$.34) per gallon, and
7 thereafter thirty-nine cents (\$.39) per gallon. The rate
8 shall be imposed as follows:

9
10 (i) There is levied and shall be collected a
11 license tax of, ~~twenty-three cents (\$.23)~~ for the period
12 beginning July 1, 2022 and ending June 30, 2023,
13 twenty-eight cents (\$.28) per gallon, for the period
14 beginning July 1, 2023 and ending June 30, 2024,
15 thirty-three cents (\$.33) per gallon, and thereafter
16 thirty-eight cents (\$.38) per gallon on all gasoline used,
17 sold or distributed for sale or use in this state except
18 for those fuels exempted under W.S. 39-17-105;

19

20 **39-17-111. Distribution.**

21

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

4
5 (ii) Deduct an amount collected on fuel used in
6 snowmobiles, computed by multiplying the number of
7 snowmobiles for which registration and user fees have been
8 paid during the current fiscal year under W.S.
9 31-2-404(a)(i) and 31-2-409(a)(ii) times, ~~twenty-eight~~
10 ~~dollars and seventy five cents (\$28.75)~~ for the period
11 beginning July 1, 2022 and ending June 30, 2023,
12 thirty-five dollars (\$35.00), for the period beginning July
13 1, 2023 and ending June 30, 2024, forty-one dollars and
14 twenty-five cents (\$41.25), and thereafter forty-seven
15 dollars and fifty cents (\$47.50) plus the number of gallons
16 of gasoline used by snowmobiles for which registration fees
17 have been paid during the current fiscal year under W.S.
18 31-2-404(a)(ii) times the current gasoline tax rate as
19 defined by W.S. 39-17-104(a)(i). The number of gallons
20 used by commercial snowmobiles shall be reported to the
21 department by all businesses offering commercial snowmobile
22 recreational leasing. The amounts computed shall be
23 credited to a separate account to be expended by the

1 department of state parks and cultural resources to improve
2 snowmobile trails in Wyoming;

3

4 (iii) Deduct an amount collected on fuel used in
5 motorboats, computed by multiplying the number of
6 motorboats numbered during the current fiscal year under
7 W.S. 41-13-102 plus the number of nonresident motorboats
8 for which aquatic invasive species fees have been paid
9 during the immediately preceding fiscal year in accordance
10 with W.S. 23-4-204 times, ~~twenty-eight dollars and~~
11 ~~seventy-five cents (\$28.75)~~ for the period beginning July
12 1, 2022 and ending June 30, 2023, thirty-five dollars
13 (\$35.00), for the period beginning July 1, 2023 and ending
14 June 30, 2024, forty-one dollars and twenty-five cents
15 (\$41.25), and thereafter forty-seven dollars and fifty
16 cents (\$47.50). The amount computed shall be credited to a
17 separate account to be expended by the department of state
18 parks and cultural resources to improve, construct,
19 maintain, operate and ensure the safety of facilities for
20 use by motorboats and motorboat users at state parks and
21 state recreation areas and to provide grants to
22 governmental entities for improvement, construction,
23 maintenance, operation and ensuring the safety of publicly

1 owned boating facilities at public parks and recreational
2 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) for the period beginning July 1, 2022~~
10 ~~and ending June 30, 2023, twenty-two dollars and forty~~
11 ~~cents (\$22.40), for the period beginning July 1, 2023 and~~
12 ~~ending June 30, 2024, twenty-six dollars and forty cents~~
13 ~~(\$26.40), and thereafter thirty dollars and forty cents~~
14 ~~(\$30.40). The amount computed shall be credited to a~~
15 separate account to be expended by the department of state
16 parks and cultural resources to improve off-road
17 recreational vehicle trails in Wyoming.

18

19 (d) After crediting the amounts provided by
20 subsection (c) of this section, the department shall ~~from~~
21 ~~the balance designate amounts attributable to five cents~~
22 ~~(\$.05) per gallon of the taxes collected for the period~~
23 ~~beginning July 1, 2022 and ending June 30, 2023, ten cents~~

1 (\$.10) per gallon, for the period beginning July 1, 2023
2 and ending June 30, 2024, and fifteen cents (\$.15) per
3 gallon thereafter only to be expended on highway
4 construction, repair or maintenance and not for
5 administration or operating expenses and shall deposit the
6 balance of taxes collected under this article into the
7 accounts within the state highway fund created under this
8 subsection, with receipt and acknowledgement submitted to
9 the state treasurer, as follows:

10

11 **39-17-204. Taxation rate.**

12

13 (a) Except as otherwise provided by this section and
14 W.S. 39-17-205, the total tax on diesel fuels shall be,
15 ~~twenty-four cents (\$.24)~~ for the period beginning July 1,
16 2022 and ending June 30, 2023, twenty-nine cents (\$.29) per
17 gallon, for the period beginning July 1, 2023 and ending
18 June 30, 2024, thirty-four cents (\$.34) per gallon, and
19 thereafter thirty-nine cents (\$.39) per gallon. The rate
20 shall be imposed as follows:

21

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

1 beginning July 1, 2022 and ending June 30, 2023,
2 twenty-eight cents (\$.28) per gallon, for the period
3 beginning July 1, 2023 and ending June 30, 2024,
4 thirty-three cents (\$.33) per gallon, and thereafter
5 thirty-eight cents (\$.38) per gallon on all diesel fuels
6 used, sold or distributed for sale or use in this state;

7
8 **39-17-211. Distribution.**

9
10 (d) The department shall:

11
12 (ii) From the remainder, designate amounts
13 attributable to five cents (\$.05) per gallon of the taxes
14 collected for the period beginning July 1, 2022 and ending
15 June 30, 2023, ten cents (\$.10) per gallon, for the period
16 beginning July 1, 2023 and ending June 30, 2024, and
17 fifteen cents (\$.15) per gallon thereafter only to be
18 expended on highway construction, repair or maintenance and
19 not for administration or operating expenses and distribute
20 monthly the remainder as follows:

21
22 **39-17-304. Taxation rate.**

23

1 (a) Except as otherwise provided by this section and
2 W.S. 39-17-305, the total tax on alternative fuel used to
3 propel a motor vehicle shall be, ~~twenty-four cents (\$.24)~~
4 for the period beginning July 1, 2022 and ending June 30,
5 2023, twenty-nine cents (\$.29) per gallon, for the period
6 beginning July 1, 2023 and ending June 30, 2024,
7 thirty-four cents (\$.34) per gallon, and thereafter
8 thirty-nine cents (\$.39) per gallon. The gasoline gallon
9 equivalent (GGE) shall be used for compressed natural gas,
10 liquid petroleum gas or electricity. The diesel gallon
11 equivalent (DGE) shall be used for liquefied natural gas or
12 renewable diesel. The rate shall be imposed as follows:

13

14 (i) There is levied and shall be collected a
15 license tax of, ~~twenty-three cents (\$.23)~~ for the period
16 beginning July 1, 2022 and ending June 30, 2023,
17 twenty-eight cents (\$.28) per gallon, for the period
18 beginning July 1, 2023 and ending June 30, 2024,
19 thirty-three cents (\$.33) per gallon, and thereafter
20 thirty-eight cents (\$.38) per gallon, gasoline gallon
21 equivalent or diesel gallon equivalent as appropriate on
22 all alternative fuel used, sold or distributed for sale or

1 use in this state to propel a motor vehicle except for
2 those fuels exempted under W.S. 39-17-305;

3

4 **39-17-311. Distribution.**

5

6 (a) Except as otherwise provided in subsection (b) of
7 this section, all alternative fuel license taxes and fees
8 shall be distributed as follows:

9

10 (iv) After certifying the amounts provided by
11 paragraph (iii) of this subsection, the department shall
12 from the balance designate amounts attributable to five
13 cents (\$.05) per gallon of the taxes collected for the
14 period beginning July 1, 2022 and ending June 30, 2023, ten
15 cents (\$.10) per gallon, for the period beginning July 1,
16 2023 and ending June 30, 2024, and fifteen cents (\$.15) per
17 gallon thereafter only to be expended on highway
18 construction, repair or maintenance and not for
19 administration or operating expenses and shall certify the
20 balance of taxes collected under this article to the state
21 treasurer who shall distribute the remainder into the
22 accounts within the state highway fund created under this
23 subsection as follows:

