

## HOUSE BILL NO. HB0033

Vehicle sales and use tax distribution-highway fund.

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

A BILL

for

1 AN ACT relating to sales and use tax; amending the  
2 distribution of sales and use taxes on motor vehicles and  
3 trailers to the highway fund as specified; specifying  
4 applicability; and providing for an effective date.

5

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

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8 **Section 1.** W.S. 39-15-111(b)(intro) and by creating a  
9 new subsection (r) and 39-16-111(b)(intro) and by creating  
10 a new subsection (p) are amended to read:

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12 **39-15-111. Distribution.**

13

14 (b) Revenues earned under W.S. 39-15-104 during each  
15 fiscal year shall be recognized as revenue during that

1 fiscal year for accounting purposes. Except as otherwise  
2 provided in ~~subsection~~subsections (p) and (r) of this  
3 section, for all revenue collected by the department under  
4 W.S. 39-15-104 the department shall:

5  
6 (r) The department shall distribute all revenue  
7 collected and remitted to the department under W.S.  
8 39-15-107(b)(i) and (ii) for sales taxes imposed under W.S.  
9 39-15-104 and transferred under W.S. 39-15-111(b)(i) and  
10 (ii) on sales of motor vehicles and trailers to the highway  
11 fund.

12

13 **39-16-111. Distribution.**

14

15 (b) Revenues earned under this article during each  
16 fiscal year shall be recognized as revenue during that  
17 fiscal year for accounting purposes. Except as otherwise  
18 provided in subsection (p) of this section, revenue  
19 collected by the department from the taxes imposed by this  
20 article shall be transferred to the state treasurer who  
21 shall, as specified by the department:

22

1       (p) The state treasurer shall distribute all revenue  
2 collected and remitted to the department under W.S.  
3 39-16-107(b)(ii) and (iii) for use taxes imposed under W.S.  
4 39-16-104 and transferred under W.S. 39-16-111(b)(i) and  
5 (ii) on sales of motor vehicles and trailers to the highway  
6 fund.

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8       **Section 2.** This act shall apply to motor vehicle and  
9 trailer purchases made on and after July 1, 2025. This act  
10 shall apply to sales and use taxes on sales of motor  
11 vehicles and trailers paid on and after July 1, 2025.

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13       **Section 3.** For fiscal year 2026, the department of  
14 revenue shall transfer sales and use taxes as prescribed by  
15 section 1 of this act from the general fund to the highway  
16 fund. For fiscal year 2027 and thereafter, the department  
17 of revenue shall transfer sales and use taxes directly to  
18 the highway fund as prescribed by section 1 of this act.

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20       **Section 4.** This act is effective July 1, 2025.

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(END)