

HOUSE BILL NO. HB0016

Excise taxes-fuel tax exemption.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; clarifying the
2 sales and use tax exemption for fuels which are taxed
3 alternatively; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-105(a)(v)(C) and
8 39-16-105(a)(v)(B) are amended to read:

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10 **39-15-105. Exemptions.**

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12 (a) The following sales or leases are exempt from the
13 excise tax imposed by this article:

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15 (v) For the purpose of exempting sales of
16 services and tangible personal property which are
17 alternatively taxed, the following are exempt:

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39-16-105. Exemptions.

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(C) Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-111 and of diesel fuels taxed under W.S. 39-17-201 through 39-17-211. The exemption provided by this subparagraph shall not apply to gasoline or gasohol taxed under W.S. 39-17-104(c) or (d) or to diesel fuel taxed under W.S. 39-17-204(b) through (d).

(a) The following purchases or leases are exempt from the excise tax imposed by this article:

(v) For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:

(B) Motor vehicle fuel which is subject to taxation under W.S. 39-17-101 through 39-17-111 or 39-17-201 through 39-17-211. The exemption provided by this subparagraph shall not apply to gasoline or gasohol taxed under W.S. 39-17-104(c) or (d) or to diesel fuel taxed under W.S. 39-17-204(b) through (d).

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2 **Section 2.** 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)