

HOUSE BILL NO. HB0018

Fuel tax increase.

Sponsored by: Joint Transportation and Highways Interim
Committee

A BILL

for

1 AN ACT relating to taxation and revenue; increasing fuel
2 taxes as specified; providing for exemptions; providing for
3 distribution and use of revenues; 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. 24-1-119, 39-17-104 by creating a new
9 subsection (e), 39-17-105(a) and (c), 39-17-111 by creating
10 a new subsection (j), 39-17-204 by creating a new
11 subsection (e), 39-17-205(b) through (e) and 39-17-211 by
12 creating a new subsection (g) are amended to read:

13

14 **24-1-119. State highway fund created; income and**
15 **expenditure.**

16

1 (a) There is created a fund known as the state
2 highway fund, to the credit of which the state treasurer,
3 who is designated as the state official to receive all
4 amounts paid by the United States under the act of congress
5 approved July 11, 1916, shall place all monies previously
6 received for the fund, all money subsequently received from
7 the United States, under cooperative agreements as
8 authorized, all money derived from taxes levied for such
9 purpose or appropriated for the fund, all monies received
10 from the sale of state bonds for highway construction or
11 improvement, all money received from the counties under
12 cooperative agreements as hereinbefore authorized, and all
13 other monies received from donations or bequests, which may
14 be accepted by the commission on behalf of the state of
15 Wyoming, or from any source designated by law for that
16 purpose. Except as provided in subsection (b) of this
17 section, all monies in the fund shall be available for the
18 purpose of this act without further appropriation and no
19 warrant shall be drawn on the fund excepting on a voucher
20 approved by the director of the department of
21 transportation or an assistant authorized by the director
22 and approved by the transportation commission. It is
23 provided that seventy-five percent (75%) of the amount of
24 any bond issue subsequently issued by the state of Wyoming

1 for the construction or improvement of state highways,
2 after the payment of overhead expense, shall be apportioned
3 to and spent in each county in the proportion which the
4 assessed valuation of each county by the last general
5 assessment bears to the total assessment of the state.

6
7 (b) A multi-lane highway account shall be established
8 within the state highway fund. Funds within the account
9 shall be available as provided in subsection (a) of this
10 section except that they shall be used solely for the
11 purposes of construction and maintenance of multi-lane
12 state highways within the state. For purposes of this
13 section "multi-lane" means more than two (2) lanes.

14
15 **39-17-104. Taxation rate.**

16
17 (e) In addition to other taxes collected under this
18 section, there is levied and shall be collected a license
19 tax of three cents (\$.03) per gallon on all gasoline used,
20 sold or distributed for sale or use in this state except
21 for those fuels exempted under W.S. 39-17-105.

22
23 **39-17-105. Exemptions.**

1 (a) Gasoline exported or sold at a Wyoming terminal
2 rack and directly exported outside the state, other than in
3 the fuel supply tank of a motor vehicle, by a person
4 licensed only as an exporter in this state is exempt from
5 the license tax imposed under W.S. 39-17-104(a) through (c)
6 and (e). The exempt sales shall be reported on or before
7 the last business day of the month on forms provided by the
8 department. The sales reports are invalid if not submitted
9 to the department within one (1) year following date of
10 sale. Gasoline directly exported, other than in the fuel
11 supply tank of a motor vehicle, by a Wyoming licensed
12 supplier, is exempt from the additional license tax imposed
13 under W.S. 39-17-104(c) and (e). Exchanges and sales of
14 gasoline between suppliers are exempt from the license tax
15 under this section.

16
17 (c) There is granted a credit to the purchaser and
18 user of gasoline used for agricultural purposes and
19 purchased from a Wyoming licensed distributor or importer
20 an amount equal to seventy percent (70%) of the gasoline
21 license taxes imposed by W.S. 39-17-104(a) ~~, and (b)~~ and (e)
22 on bulk gasoline purchased for agricultural purposes. A
23 Wyoming licensed distributor or importer shall collect the
24 gasoline license tax on bulk gasoline sales less the amount

1 of the credit granted under this section at the time of
2 invoice on the bulk gasoline.

3

4 **39-17-111. Distribution.**

5

6 (j) The revenue from gasoline taxes collected under
7 W.S. 39-17-104(e) shall be transferred to the state
8 treasurer who shall deposit them only into the multi-lane
9 highway account within the state highway fund. The
10 provisions of subsections (c) and (d) of this section shall
11 not apply to the tax imposed by W.S. 39-17-104(e).

12

13 **39-17-204. Taxation rate.**

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15 (e) In addition to other taxes collected under this
16 section, there is levied and shall be collected a license
17 tax of three cents (\$.03) per gallon on all diesel fuel
18 used, sold or distributed for sale or use in this state
19 except for those fuels exempted under W.S. 39-17-205.

20

21 **39-17-205. Exemptions.**

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23 (b) Diesel fuel sold at a Wyoming terminal rack and
24 directly exported, other than in the fuel supply tank of a

1 motor vehicle, by a person licensed only as an exporter in
2 this state is exempt from the license tax imposed under
3 W.S. 39-17-204(a) ~~, and~~ (b) and (e). The exempt sales shall
4 be reported on or before the last business day of the month
5 on forms provided by the department. The sales reports are
6 invalid if not submitted to the department within one (1)
7 year following the date of sale.

8

9 (c) Exchanges or sales of diesel fuel between
10 suppliers are exempt from the license tax under W.S.
11 39-17-204(a) and (e). Diesel fuel directly exported, other
12 than in the fuel supply tank of a motor vehicle, by a
13 supplier is exempt from the license tax under W.S.
14 39-17-204(a) and (e).

15

16 (d) Dyed diesel fuel as defined in W.S.
17 39-17-201(a)(ix) is exempt from the license tax under W.S.
18 39-17-204(a) and (e).

19

20 (e) Diesel fuel directly exported, other than in the
21 fuel supply tank of a motor vehicle, by a Wyoming licensed
22 supplier is exempt from the additional license ~~tax~~ taxes
23 imposed under W.S. 39-17-204(b) and (e).

24

1 **39-17-211. Distribution.**

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3 (g) The revenue from diesel fuel taxes collected
4 under W.S. 39-17-204(e) shall be transferred to the state
5 treasurer who shall deposit them only into the multi-lane
6 highway account of the state highway fund. The provisions
7 of subsection (d) of this section shall not apply to the
8 tax imposed by W.S. 39-17-204(e).

9

10 **Section 2.** This act is effective July 1, 2003.

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(END)