

HOUSE BILL NO. HB0025

Fuel tax distribution.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 distribution of fuel taxes as specified; modifying
3 computations for distributing the portion of fuel taxes
4 apportioned to counties as specified; repealing conflicting
5 provisions; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-17-111(d)(i) by creating new
10 subparagraphs (D) and (E) and 39-17-211(d)(ii)(A) by
11 creating new subdivisions (IV) and (V) are amended to read:

12

13 **39-17-111. Distribution.**

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15 (d) After certifying the amounts provided by
16 subsection (c) of this section, the department shall
17 certify the balance of taxes collected under this article

1 to the state treasurer who shall distribute the remainder
2 into the accounts within the state highway fund created
3 under this subsection as follows:

4
5 (i) Thirteen and one-half percent (13.5%) shall
6 be distributed monthly to county treasurers. Each county
7 treasurer shall credit such revenues to the county road
8 fund for the improvement and maintenance of county roads.
9 The distribution to each county shall be based on:

10
11 (D) Two-thirds (2/3) in the ratio in which
12 the total number of miles of platted and maintained roads
13 within the county road system of the county bears to the
14 total miles of county roads within the state, as certified
15 by the department of transportation;

16
17 (E) One-third (1/3) in the ratio in which
18 the total population within the county bears to the total
19 state population according to the last federal census.

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21 **39-17-211. Distribution.**

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23 (d) The state treasurer shall:
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1 (ii) Distribute monthly the remainder as
2 follows:

3

4 (A) Twenty percent (20%) shall be
5 distributed to county treasurers. Each county treasurer
6 shall credit the revenues to the county road fund for the
7 improvement and maintenance of county roads. The
8 distribution shall be based on:

9

10 (IV) Two-thirds (2/3) in the ratio in
11 which the total number of miles of platted and maintained
12 roads within the county road system of the county bears to
13 the total miles of county roads within the state, as
14 certified by the department of transportation;

15

16 (V) One-third (1/3) in the ratio in
17 which the total population within the county bears to the
18 total state population according to the last federal
19 census.

20

21 **Section 2.** W.S. 39-17-111(d) (i) (A) through (C) and
22 39-17-211(d) (ii) (A) (I) through (III) are repealed.

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