

HOUSE BILL NO. HB0144

Fuel tax increase-city streets.

Sponsored by: Representative(s) Edwards, Cooper, Latta,
McOmie, Morgan and Slater and Senator(s)
Anderson, J.

A BILL

for

1 AN ACT relating to taxes; increasing fuel taxes; providing
2 distribution to cities and towns; conforming provisions;
3 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 by creating a new
8 subsection (e), 39-17-105(a), 39-17-111(a), (e) and by
9 creating a new subsection (j), 39-17-204 by creating a new
10 subsection (e) and 39-17-211 by creating a new subsection
11 (g) are amended to read:

12

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

14

15 (e) In addition to the tax collected pursuant to
16 subsections (a) through (d) of this section, there is

1 levied and shall be collected a license tax of one cent
2 (\$.01) per gallon on all gasoline used, sold or distributed
3 for sale or use in Wyoming except for those fuels exempted
4 under W.S. 39-17-105.

5
6 **39-17-105. Exemptions.**

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

23
24 **39-17-111. Distribution.**

1

2 (a) All gasoline license taxes and fees received by
3 the department under this article shall be transferred to
4 the state treasurer who shall credit them to the proper
5 accounts as specified by the department and in ~~subsection~~
6 subsections (d) and (j) of this section.

7

8 (e) As used in ~~subsection~~subsections (d) and (j) of
9 this section, "last federal census" means the last official
10 federal census conducted by the bureau of the census to
11 become effective on July 1 next following the receipt of
12 the official census figures.

13

14 (j) Revenues from gasoline taxes under W.S.
15 39-17-104(e) and from diesel fuel taxes under W.S.
16 39-17-204(e) shall be transferred to the state treasurer
17 who shall distribute them to the cities and towns each year
18 prior to October 31 following the end of the fiscal year
19 during which the revenues are accounted for. The
20 distribution shall consist of a base amount plus a
21 population share amount determined as follows:

22

23 (i) The base amount shall be five thousand
24 dollars (\$5,000.00) for each city or town with population

1 of two hundred (200) persons or fewer, ten thousand dollars
2 (\$10,000.00) for each city or town with population greater
3 than two hundred (200) but not more than five hundred (500)
4 persons or twenty thousand dollars (\$20,000.00) for each
5 city or town with population greater than five hundred
6 (500) persons. The population numbers shall be based on
7 the last federal census;

8
9 (ii) The population share amount for each city
10 and town shall be the remainder of the combined gasoline
11 and diesel fuel taxes under this subsection after
12 subtracting the total base amount distribution in paragraph
13 (i) of this subsection, times the ratio that the population
14 of each city and town bears to the total population of all
15 cities and towns;

16
17 (iii) Each treasurer of a city or town shall
18 credit the revenues under this subsection to the municipal
19 street fund for the improvement and maintenance of
20 municipal streets.

21
22 **39-17-204. Taxation rate.**

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1 (e) In addition to the tax collected pursuant to
2 subsections (a) through (c) of this section, there is
3 levied and shall be collected a license tax of one cent
4 (\$.01) per gallon on all undyed diesel fuel used, sold or
5 distributed for sale or use in Wyoming.

6

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

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9 (g) Revenues from diesel fuel taxes under W.S.
10 39-17-204(e) shall be transferred to the state treasurer
11 who shall distribute them in accordance with W.S.
12 39-17-111(j).

13

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

15

16

(END)