

**WORKING DRAFT**

HOUSE BILL NO. \_\_\_\_\_

Multi-lane highways-fuel tax increase.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for  
2 funding for the multi-lane highways as specified;  
3 increasing the fuel tax; providing for distribution;  
4 providing an appropriation; and providing for an effective  
5 date.

6

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

8

9 **Section 1.** W.S. 39-17-104(a)(intro) and by creating a  
10 new paragraph (iv), 39-17-111 by creating a new subsection  
11 (j), 39-17-204(a)(intro) and by creating a new paragraph  
12 (iii) and 39-17-211 by creating a new subsection (g) are  
13 amended to read:

14

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

16

17 (a) Except as otherwise provided by this section and  
18 W.S. 39-17-105, the total tax on gasoline shall be fourteen  
19 cents ~~(\$ .14)~~ nineteen cents (\$ .19) per gallon. The rate  
20 shall be imposed as follows:

21

1 (i) There is levied and shall be collected a  
2 license tax of thirteen cents (\$.13) per gallon on all  
3 gasoline used, sold or distributed for sale or use in this  
4 state except for those fuels exempted under W.S. 39-17-105;

5  
6 (ii) Notwithstanding paragraph (i) of this  
7 subsection, gasoline sold for use in aircraft shall be  
8 taxed at four cents (\$.04) per gallon except for those  
9 fuels exempted under W.S. 39-17-105;

10  
11 (iii) In addition to the tax collected pursuant  
12 to paragraphs (i) and (ii) of this subsection, there is  
13 levied and shall be collected a license tax of one cent  
14 (\$.01) per gallon on all gasoline used, sold or distributed  
15 for sale or use in this state except for those fuels  
16 exempted under W.S. 39-17-105(a).

17  
18 (iv) In addition to the taxes collected pursuant  
19 to paragraphs (i) through (iii) of this subsection, there  
20 is levied and shall be collected a license tax of five  
21 cents (\$.05) per gallon on all gasoline used, sold or  
22 distributed for sale or use in this state except for those  
23 fuels exempted under W.S. 39-17-105(a).

24  
25 **39-17-111. Distribution.**

26  
27 (j) All taxes collected under W.S. 39-17-104(a)(iv)  
28 shall be transferred to the state treasurer who shall  
29 deposit them only into the state highway fund, multi-lane  
30 highway funding account created by W.S. 39-17-211(g). The  
31 provisions of this section and W.S. 39-17-105(c) shall not  
32 apply to the tax imposed by W.S. 39-17-104(a)(iv). Any  
33 refund for any overpayment of this five cent (\$.05) tax  
34 shall be taken from the taxes collected pursuant to W.S.  
35 39-17-104(a)(iv).

36  
37 **39-17-204. Taxation rate.**

38  
39 (a) Except as otherwise provided by this section and  
40 W.S. 39-17-205, the total tax on diesel fuels shall be  
41 ~~fourteen cents (\$.14)~~ nineteen cents (\$.19) per gallon.  
42 The rate shall be imposed as follows:

43  
44 (i) There is levied and shall be collected a  
45 license tax of thirteen cents (\$.13) per gallon on all  
46 diesel fuels used, sold or distributed for sale or use in  
47 this state;

1  
2 (ii) In addition to the tax collected pursuant  
3 to paragraph (i) of this subsection, there is levied and  
4 shall be collected a license tax of one cent (\$.01) per  
5 gallon on all diesel fuels used, sold or distributed for  
6 sale or use in this state except for those fuels exempted  
7 in W.S. 39-17-205(b) and (e).

8  
9 (iii) In addition to the tax collected pursuant  
10 to paragraphs (i) and (ii) of this subsection, there is  
11 levied and shall be collected a license tax of five cents  
12 (\$.05) per gallon on all diesel fuels used, sold or  
13 distributed for sale or use in this state except for those  
14 fuels exempted under W.S. 39-17-205(b) and (e).

15  
16 **39-17-211. Distribution.**

17  
18 (g) There is created an account within the highway  
19 fund to be designated as the multi-lane highway funding  
20 account. All taxes collected under W.S. 39-17-204(a)(iii)  
21 shall be transferred to the state treasurer who shall  
22 deposit them only into the state highway fund, multi-lane  
23 highway funding account. The provisions of subsection (d)  
24 of this section shall not apply to the tax imposed by W.S.  
25 39-17-204(a)(iii). Any refund for any overpayment or for  
26 any other refund authorized by law of this five cent (\$.05)  
27 tax shall be taken from the taxes collected pursuant to  
28 W.S. 39-17-204(a)(iii).

29  
30 **Section 2.** There is appropriated from the general  
31 fund fifty million dollars (\$50,000,000.00) to the  
32 multistate highway funding account within the state highway  
33 fund created under W.S. 39-17-211(g) effective July 1,  
34 2006.

35  
36 **Section 3.** This act is effective July 1, 2006.

37  
38 (END)