HOUSE BILL NO. HB0022

Phased in fuel tax increase.

Sponsored by: Joint Transportation, Highways and Military Affairs Interim Committee

A BILL

for

AN ACT relating to fuel tax; increasing the gasoline and diesel fuel taxation rate as specified; directing the distribution of fuel tax revenues; and providing for an effective date.

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

Section 1. W.S. 39-17-104(a)(intro) and (i), 39-17-111(c)(ii) through (iv) and 39-17-204(a)(intro) and (i) are amended to read:

39-17-104. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-105, the total tax on gasoline shall be fourteen cents ($0.14) seventeen cents ($0.17) per gallon. Effective
July 1, 2012 until June 30, 2013, except as otherwise provided by this section and W.S. 39-17-105, the total tax on gasoline shall be twenty cents ($.20) per gallon. Effective July 1, 2013, except as otherwise provided by this section and W.S. 39-17-105, the total tax on gasoline shall be twenty-four cents ($.24) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of thirteen cents ($.13) per gallon on all gasoline used, sold or distributed for sale or use in this state except for those fuels exempted under W.S. 39-17-105. Effective July 1, 2012 until June 30, 2013 there is levied and shall be collected a license tax of nineteen cents ($.19) per gallon on all gasoline used, sold or distributed for sale or use in this state except for those fuels exempted under W.S. 39-17-105. Effective July 1, 2013, there is levied and shall be collected a license tax of twenty-three cents ($.23) per gallon on all gasoline used, sold or distributed for sale or use in this state except for those fuels exempted under W.S. 39-17-105;

39-17-111. Distribution.
(c) The department shall certify to the state treasurer amounts to be credited to appropriate accounts based upon deductions from the taxes collected under this article in the following order:

(ii) Deduct an amount collected on fuel used in snowmobiles, computed by multiplying the number of snowmobiles for which registration and user fees have been paid during the current fiscal year under W.S. 31-2-404(a)(i) and 31-2-409(a)(ii) times a monetary multiplier of sixteen dollars and twenty-five cents ($16.25) plus the number of gallons of gasoline used by snowmobiles for which registration fees have been paid during the current fiscal year under W.S. 31-2-404(a)(ii) times the current gasoline tax rate as defined by W.S. 39-17-104(a)(i). On and after July 1, 2011, the monetary multiplier shall increase to twenty dollars ($20.00). On and after July 1, 2012, the monetary multiplier shall increase to twenty-three dollars and seventy-five cents ($23.75). On and after July 1, 2013, the monetary multiplier shall increase to twenty-eight dollars and seventy-five cents ($28.75). The number of gallons used by commercial snowmobiles shall be reported to the department by all businesses offering commercial snowmobile
recreational leasing. The amounts computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve snowmobile trails in Wyoming;

(iii) Deduct an amount collected on fuel used in motorboats, computed by multiplying the number of motorboats numbered during the current fiscal year under W.S. 41-13-102 and five thousand (5,000) nonresident motorboats times a monetary multiplier of sixteen dollars and twenty-five cents ($16.25). On and after July 1, 2011, the monetary multiplier shall increase to twenty dollars ($20.00). On and after July 1, 2012, the monetary multiplier shall increase to twenty-three dollars and seventy-five cents ($23.75). On and after July 1, 2013, the monetary multiplier shall increase to twenty-eight dollars and seventy-five cents ($28.75). The amount computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve facilities for use by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities;
(iv) Until June 30, 2013, deduct an amount collected on fuel used in off-road recreational vehicles, computed by multiplying the number of off-road recreational vehicles for which user registration fees have been paid during the current fiscal year under W.S. 31-2-703(a) times a monetary multiplier of ten dollars and forty cents ($10.40). On and after July 1, 2011, the monetary multiplier shall increase to twelve dollars and seventy-five cents ($12.75). On and after July 1, 2012, the monetary multiplier shall increase to fifteen dollars and twenty-five cents ($15.25). The amount computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve off-road recreational vehicle trails in Wyoming.

39-17-204. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-205, the total tax on diesel fuels shall be fourteen cents ($0.14) seventeen cents ($0.17) per gallon. Effective July 1, 2012 until June 30, 2013, except as otherwise provided by this section and W.S. 39-17-205, the total tax on diesel fuels shall be twenty cents ($0.20) per
gallon. Effective July 1, 2013, except as otherwise provided by this section and W.S. 39-17-205, the total tax on diesel fuels shall be twenty-four cents ($0.24) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of thirteen cents ($0.13) per gallon on all diesel fuels used, sold or distributed for sale or use in this state. Effective July 1, 2012 until June 30, 2013, there is levied and shall be collected a license tax of nineteen cents ($0.19) per gallon on all diesel fuels used, sold or distributed for sale or use in this state. Effective July 1, 2013, there is levied and shall be collected a license tax of twenty-three cents ($0.23) per gallon on all diesel fuels used, sold or distributed for sale or use in this state;

Section 2. This act is effective July 1, 2011.