

HOUSE BILL NO. HB0064

Indexing fuel taxes.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to fuel taxes; adjusting gasoline, diesel
 2 fuel and alternative fuel tax rates by indexing the tax rate
 3 to the consumer price index; and providing for an effective
 4 date.

5

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

7

8 **Section 1.** W.S. 39-17-104(a)(intro) and (i),
 9 39-17-204(a)(intro) and (i) and 39-17-304(a)(intro) and (i)
 10 are amended to read:

11

12 **39-17-104. Taxation rate.**

13

14 (a) Except as otherwise provided by this section and
 15 W.S. 39-17-105, the ~~total tax on gasoline shall be twenty-four~~

1 ~~cents (\$.24) per gallon. The tax~~ rate on gasoline shall be
2 imposed as follows:

3
4 (i) There is levied and shall be collected a
5 license tax ~~of twenty-three cents (\$.23) per gallon~~ on all
6 gasoline used, sold or distributed for sale or use in this
7 state except for those fuels exempted under W.S. 39-17-105.
8 The rate shall be adjusted by the department as provided in
9 this paragraph. On March 1 of each even-numbered year, the
10 department shall adjust the then current tax rate by the
11 percentage change in the consumer price index published by
12 the United States department of labor for the most recent
13 twenty-four (24) month period ending December 31 of the
14 preceding year, rounded to the nearest tenth of a cent,
15 provided that the tax under this paragraph shall not be less
16 than twenty-three cents (\$.23) per gallon. The department
17 shall publish and notify all licensees of the adjusted rate.
18 The adjusted rate determined in this paragraph shall be
19 effective for the biennial period beginning July 1, 2020 and
20 each even-numbered year thereafter;

21
22 **39-17-204. Taxation rate.**
23

1 (a) Except as otherwise provided by this section and
2 W.S. 39-17-205, the ~~total tax on diesel fuels shall be~~
3 ~~twenty-four cents (\$.24) per gallon. The tax~~ rate on diesel
4 fuels shall be imposed as follows:

5
6 (i) There is levied and shall be collected a
7 license tax ~~of twenty-three cents (\$.23) per gallon~~ on all
8 diesel fuels used, sold or distributed for sale or use in
9 this state. The rate shall be adjusted by the department as
10 provided in this paragraph. On March 1 of each even-numbered
11 year, the department shall adjust the then current tax rate
12 by the percentage change in the consumer price index published
13 by the United States department of labor for the most recent
14 twenty-four (24) month period ending December 31 of the
15 preceding year, rounded to the nearest tenth of a cent,
16 provided that the tax under this paragraph shall not be less
17 than twenty-three cents (\$.23) per gallon. The department
18 shall publish and notify all licensees of the adjusted rate.
19 The adjusted rate determined in this paragraph shall be
20 effective for the biennial period beginning July 1, 2020 and
21 each even-numbered year thereafter;

22
23 **39-17-304. Taxation rate.**

1

2 (a) Except as otherwise provided by this section and
3 W.S. 39-17-305, the ~~total~~-tax rate on alternative fuel used
4 to propel a motor vehicle shall be ~~twenty four cents (\$.24)~~
5 per gallon imposed as provided in this section. The gasoline
6 gallon equivalent (GGE) shall be used for compressed natural
7 gas, liquid petroleum gas or electricity. The diesel gallon
8 equivalent (DGE) shall be used for liquefied natural gas or
9 renewable diesel. The rate shall be imposed as follows:

10

11 (i) There is levied and shall be collected a
12 license tax ~~of twenty three cents (\$.23) per gallon,~~ using
13 the gasoline gallon equivalent or diesel gallon equivalent as
14 appropriate on all alternative fuel used, sold or distributed
15 for sale or use in this state to propel a motor vehicle except
16 for those fuels exempted under W.S. 39-17-305. The rate shall
17 be adjusted by the department as provided in this paragraph.
18 On March 1 of each even-numbered year, the department shall
19 adjust the then current tax rate by the percentage change in
20 the consumer price index published by the United States
21 department of labor for the most recent twenty-four (24) month
22 period ending December 31 of the preceding year, rounded to
23 the nearest tenth of a cent, provided that the tax under this

1 paragraph shall not be less than twenty-three cents (\$.23)
2 per gallon. The department shall publish and notify all
3 licensees of the adjusted rate. The adjusted rate determined
4 in this paragraph shall be effective for the biennial period
5 beginning July 1, 2020 and each even-numbered year
6 thereafter;

7

8 **Section 2.** This act is effective July 1, 2019.

9

10

(END)