

## HOUSE BILL NO. HB0026

Fuel tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to revenue for transportation purposes;  
2 increasing the fuel tax; amending certain distributions of  
3 fuel tax revenues accordingly; and providing for an  
4 effective 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 39-17-111(c)(ii) through (iv), 39-17-204(a)(intro) and (i)  
10 and 39-17-304(a)(intro) and (i) 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

1 ~~twenty-four cents (\$.24)~~ thirty-three cents (\$.33) per  
2 gallon. The rate shall be imposed as follows:

3

4 (i) There is levied and shall be collected a  
5 license tax of ~~twenty-three cents (\$.23)~~ thirty-two cents  
6  (\$.32) per gallon on all gasoline used, sold or distributed  
7 for sale or use in this state except for those fuels  
8 exempted under W.S. 39-17-105;

9

10 **39-17-111. Distribution.**

11

12 (c) The department shall credit to appropriate  
13 accounts based upon deductions from the taxes collected  
14 under this article in the following order:

15

16 (ii) Deduct an amount collected on fuel used in  
17 snowmobiles, computed by multiplying the number of  
18 snowmobiles for which registration and user fees have been  
19 paid during the current fiscal year under W.S.  
20 31-2-404(a)(i) and 31-2-409(a)(ii) times ~~twenty-eight~~  
21 ~~dollars and seventy-five cents (\$28.75)~~ forty dollars  
22  (\$40.00) plus the number of gallons of gasoline used by  
23 snowmobiles for which registration fees have been paid

1 during the current fiscal year under W.S. 31-2-404(a)(ii)  
2 times the current gasoline tax rate as defined by W.S.  
3 39-17-104(a)(i). The number of gallons used by commercial  
4 snowmobiles shall be reported to the department by all  
5 businesses offering commercial snowmobile recreational  
6 leasing. The amounts computed shall be credited to a  
7 separate account to be expended by the department of state  
8 parks and cultural resources to improve snowmobile trails  
9 in Wyoming;

10

11 (iii) Deduct an amount collected on fuel used in  
12 motorboats, computed by multiplying the number of  
13 motorboats numbered during the current fiscal year under  
14 W.S. 41-13-102 plus the number of nonresident motorboats  
15 for which aquatic invasive species fees have been paid  
16 during the immediately preceding fiscal year in accordance  
17 with W.S. 23-4-204 times ~~twenty-eight dollars and~~  
18 ~~seventy-five cents (\$28.75)~~ forty dollars (\$40.00). The  
19 amount computed shall be credited to a separate account to  
20 be expended by the department of state parks and cultural  
21 resources to improve, construct, maintain, operate and  
22 ensure the safety of facilities for use by motorboats and  
23 motorboat users at state parks and state recreation areas

1 and to provide grants to governmental entities for  
2 improvement, construction, maintenance, operation and  
3 ensuring the safety of publicly owned boating facilities at  
4 public parks and recreational facilities;

5

6 (iv) Deduct an amount collected on fuel used in  
7 off-road recreational vehicles, computed by multiplying the  
8 number of off-road recreational vehicles for which user  
9 registration fees have been paid during the current fiscal  
10 year under W.S. 31-2-703(a) times ~~eighteen dollars and~~  
11 ~~forty cents (\$18.40)~~ twenty-five dollars and sixty cents  
12 (\$25.60). The amount computed shall be credited to a  
13 separate account to be expended by the department of state  
14 parks and cultural resources to improve off-road  
15 recreational vehicle trails in Wyoming.

16

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

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19 (a) Except as otherwise provided by this section and  
20 W.S. 39-17-205, the total tax on diesel fuels shall be  
21 ~~twenty-four cents (\$.24)~~ thirty-three cents (\$.33) per  
22 gallon. The rate shall be imposed as follows:

23

1           (i) There is levied and shall be collected a  
2 license tax of ~~twenty three cents (\$.23)~~ thirty-two cents  
3  (\$.32) per gallon on all diesel fuels used, sold or  
4 distributed for sale or use in this state;

5  
6           **39-17-304. Taxation rate.**

7  
8           (a) Except as otherwise provided by this section and  
9 W.S. 39-17-305, the total tax on alternative fuel used to  
10 propel a motor vehicle shall be ~~twenty four cents (\$.24)~~  
11 thirty-three cents (\$.33) per gallon. The gasoline gallon  
12 equivalent (GGE) shall be used for compressed natural gas,  
13 liquid petroleum gas or electricity. The diesel gallon  
14 equivalent (DGE) shall be used for liquefied natural gas or  
15 renewable diesel. The rate shall be imposed as follows:

16  
17           (i) There is levied and shall be collected a  
18 license tax of ~~twenty three cents (\$.23)~~ thirty-two cents  
19  (\$.32) per gallon, gasoline gallon equivalent or diesel  
20 gallon equivalent as appropriate on all alternative fuel  
21 used, sold or distributed for sale or use in this state to  
22 propel a motor vehicle except for those fuels exempted  
23 under W.S. 39-17-305;

1

2       **Section 2.** This act is effective July 1, 2021.

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(END)