

HOUSE BILL NO. HB0275

Highway maintenance equity-electric vehicle metering.

Sponsored by: Representative(s) Brown and Senator(s) Boner
and French

A BILL

for

1 AN ACT relating to taxation; establishing the imposition,
2 administration and distribution of an electric vehicle
3 energy tax; increasing the annual decal fee for an electric
4 vehicle; establishing an annual decal fee for a plug-in
5 hybrid vehicle; repealing provisions made obsolete; and
6 providing for effective dates.

7

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

9

10 **Section 1.** W.S. 39-17-401 through 39-17-411 are
11 created to read:

12

13

ARTICLE 4

14

ELECTRIC VEHICLE ENERGY TAXES

15

1 **39-17-401. Definitions.**

2

3 (a) As used in this article:

4

5 (i) "All-electric vehicle" means a motor vehicle
6 that uses electric energy to propel the vehicle and can be
7 recharged from any external source of electricity,
8 including a wall socket, or any self-charging feature,
9 including a built-in photovoltaic panel, and the stored
10 electricity drives or contributes to drive the wheels of
11 the vehicle. "All-electric vehicle" does not include a
12 hybrid electric vehicle or plug-in hybrid vehicle;

13

14 (ii) "Charge" means to receive and store
15 electric energy;

16

17 (iii) "Commercial electric vehicle charging
18 facility" means a plug at a commercial location that
19 supplies electric energy to charge an electric vehicle
20 regardless of whether the facility owner requires a fee to
21 charge an electric vehicle. Where one machine contains
22 multiple plugs, each plug capable of supplying electric

1 energy to a vehicle constitutes a separate commercial
2 electric vehicle charging facility;

3

4 (iv) "Dealer" means any person who provides,
5 sells or offers for sale electric energy at one (1) or more
6 commercial electric vehicle charging facilities in this
7 state;

8

9 (v) "Department" means the department of
10 transportation;

11

12 (vi) "Electric energy" means the amount of work
13 accomplished by electrical power, usually measured in
14 kilowatt hours (kWh);

15

16 (vii) "Electric vehicle" means an all-electric
17 vehicle or a plug-in hybrid electric vehicle. "Electric
18 vehicle" does not include an electric bicycle;

19

20 (viii) "Electric vehicle energy" means the
21 electric energy used to propel an electric vehicle;

22

1 (ix) "Electricity provider" means a company that
2 purchases wholesale electricity from an electricity
3 generator or works with a public utility that delivers that
4 electricity to customers to sell electric energy at the
5 retail level to the general public for use in homes and
6 businesses;

7

8 (x) "Hybrid electric vehicle" means a motor
9 vehicle that uses two (2) or more distinct power sources to
10 propel the vehicle, one (1) of which is electric energy.
11 "Hybrid electric vehicle" includes a vehicle that uses an
12 internal combustion engine and one (1) or more electric
13 motors to propel the vehicle and vehicles that use other
14 mechanisms to capture and use electric energy to propel the
15 vehicle;

16

17 (xi) "Plug-in hybrid vehicle" means a hybrid
18 electric vehicle that can be operated for a range using
19 only electric energy and that can be recharged from any
20 external source of electricity, including a wall socket,
21 and the electricity stored in the rechargeable battery
22 drives or contributes to drive the wheels of the vehicle;

23

1 (xii) "User" means any person who uses electric
2 energy within this state in an electric vehicle to propel
3 the vehicle upon a highway.

4

5 **39-17-402. Administration; confidentiality.**

6

7 (a) The administration of this article is vested in
8 the department, which shall prescribe the reporting format
9 and forms for the making of returns, and assessment and
10 collection of taxes and fees hereby imposed. The department
11 shall promulgate rules as necessary to enforce this
12 article. All tax returns and records are open to
13 examination by the director of the state department of
14 audit or the director's deputies.

15

16 (b) No state employee who by virtue of that
17 employee's employment has knowledge of the business affairs
18 of any person filing or required to file any tax returns
19 under this article shall make known its contents in any
20 manner or permit any person to have access to any returns
21 or information contained therein except as provided by law
22 or in the following cases:

23

1 (i) The delivery to the taxpayer or the
2 taxpayer's legal representatives upon written request of a
3 copy of any return or report in connection with the
4 taxpayer's tax;

5

6 (ii) The publication of statistics so classified
7 to prevent the identification of particular returns or
8 reports;

9

10 (iii) The inspection by the attorney general of
11 the report or return of any person who brings an action
12 against the state, or against whom an action is
13 contemplated or has been instituted;

14

15 (iv) The introduction into evidence of any
16 report or return or information therefrom in any
17 administrative or court proceeding to which the person
18 making the report or return is a party;

19

20 (v) The furnishing of any information to the
21 United States government and its territories, the District
22 of Columbia, any state allowing similar privileges to the
23 department or to the multistate tax commission for relay to

1 tax officials of cooperating states. Information furnished
2 shall be only for tax purposes;

3

4 (vi) The inspection of tax returns and records
5 by the department of audit.

6

7 (c) Any person who violates subsection (b) of this
8 section is guilty of a misdemeanor and upon conviction
9 shall be fined not more than one thousand dollars
10 (\$1,000.00), imprisoned for not more than one (1) year, or
11 both.

12

13 (d) The department may enter into cooperative
14 agreements with other jurisdictions for the exchange of
15 information and auditing of users of electric vehicle
16 energy used in fleets of motor vehicles operated or
17 intended to operate interstate. An agreement or declaration
18 of amendment is not effective until stated in writing and
19 filed with the department.

20

21 (e) A cooperative agreement under subsection (d) of
22 this section may provide for determining the base
23 jurisdiction for users, users records requirements, audit

1 procedures, exchange of information, persons eligible for
2 taxation, defining qualified electric vehicles, determining
3 if bonding is required, specifying reporting requirements
4 and periods including defining uniform penalty and interest
5 rates for late reporting, determining methods for
6 collecting and forwarding of electric vehicle energy taxes
7 and penalties to another member jurisdiction, paying
8 interest on certain refund requests and other provisions as
9 will facilitate the administration of the agreement.

10

11 (f) The department may, as required by the terms of a
12 cooperative agreement under subsection (d) of this section,
13 forward to officers or agents of another jurisdiction any
14 information in the department's possession relative to the
15 use of electric vehicle energy by any person, except as
16 prohibited under subsection (b) of this section. The
17 department may disclose to officers or agents of another
18 member jurisdiction the location of officers, electric
19 vehicles and other real and personal property of users of
20 electric vehicles.

21

22 (g) A cooperative agreement under subsection (d) of
23 this section may provide for each member jurisdiction to

1 audit the records of persons based in the jurisdiction to
2 determine if the electric vehicle energy taxes due each
3 jurisdiction are properly reported and paid. Each state
4 shall forward the findings of the audits performed on
5 persons based in the jurisdiction to each jurisdiction in
6 which the person has taxable use of electric vehicle
7 energy. For persons not based in this state and who have
8 taxable use of electric vehicle energy in this state, the
9 department may serve the audit findings received from
10 another jurisdiction, in the form of an assessment, on the
11 person as though an audit was conducted by the department.

12

13 (h) A cooperative agreement entered into pursuant to
14 subsection (d) of this section shall not preclude the
15 department from auditing the records of any licensee or
16 electricity provider under this chapter.

17

18 **39-17-403. Imposition.**

19

20 (a) Taxable event. The following shall apply:

21

1 (i) There is levied and shall be collected a tax
2 on electric energy used to charge an electric vehicle at a
3 commercial electric vehicle charging facility;

4

5 (ii) There is levied and shall be collected a
6 tax on electric energy used to charge an electric vehicle
7 at a residence or other non-commercial facility;

8

9 (iii) There is levied and shall be collected a
10 tax on electric energy used to charge an electric vehicle
11 by means of a vehicle self-charging feature, such as a
12 built-in photovoltaic panel.

13

14 (b) Basis of tax. The following shall apply:

15

16 (i) The state of Wyoming preempts the field of
17 imposing taxes upon electric vehicle energy and no city,
18 town or county may levy or collect taxes upon electric
19 vehicle energy;

20

21 (ii) The taxes imposed on electric vehicle
22 energy shall be conclusively presumed to be a tax on the
23 ultimate or retail user. When taxes are paid by any person

1 other than the ultimate or retail user, the payment shall
2 be considered as pre-collected and as an advance payment
3 for the purpose of convenience and facility to the user and
4 may thereafter be added to the price of electric vehicle
5 energy charging and recovered from the ultimate or retail
6 user.

7

8 (c) Taxpayer. The following shall apply:

9

10 (i) Except as otherwise provided, every dealer
11 shall collect the tax imposed by this article and is liable
12 for the entire amount of taxes imposed. Each commercial
13 electric vehicle charging facility shall be metered as to
14 the amount of electric energy used for charging. A group of
15 commercial electric vehicle charging facilities may be
16 metered together for the purpose of calculating the tax
17 due. Separate metering is not required by a dealer if the
18 tax is paid on all electricity used by the facility. A
19 dealer may determine how to collect the tax from a user
20 charging an individual electric vehicle. For a vehicle with
21 a current annual usage decal under W.S.
22 31-3-102(a)(xxiii)(A) or (B), a dealer may impose a fee for
23 the electric energy charge but shall not collect and is not

1 liable for any electric vehicle energy tax. No dealer shall
2 allow use of any adapter that facilitates charging from an
3 outlet other than a commercial electric vehicle charging
4 facility;

5

6 (ii) Every person charging an electric vehicle
7 as taxed by this article is liable for the taxes and shall
8 pay any tax owed under this article unless the taxes have
9 been paid to a dealer or an electricity provider or unless
10 the person purchases an annual usage decal as provided
11 below:

12

13 (A) A taxpayer liable for the tax imposed
14 under paragraph (a)(ii) of this section for electric
15 vehicle energy charged at a residence or other
16 non-commercial facility shall choose in the alternative one
17 (1) of the following:

18

19 (I) Install a separate meter to
20 separately measure the electric vehicle energy from the
21 electric energy used to power the residence or
22 non-commercial facility and agree to have the electric
23 vehicle energy tax collected and remitted by the

1 electricity provider. Under this option, no residence or
2 non-commercial facility shall allow use of any adapter that
3 facilitates charging from an outlet that is not separately
4 metered to measure electric vehicle energy use;

5

6 (II) Purchase an annual usage decal
7 under W.S. 31-3-102(a)(xxiii)(A) or (B), as applicable;

8

9 (III) If electric vehicle energy is
10 not metered separately from the electric energy used to
11 power the residence or non-commercial facility or an annual
12 decal is not purchased, agree to have the electric vehicle
13 energy tax collected and remitted by the electricity
14 provider for all electric energy consumed at the residence
15 or non-commercial facility.

16

17 (B) A taxpayer liable for the tax imposed
18 under paragraph (a)(iii) of this section for electric
19 vehicle energy charged by means of a self-charging feature
20 shall purchase an annual usage decal under W.S.
21 31-3-102(a)(xxiii)(A) or (B), as applicable.

22

1 (iii) If the electric vehicle energy tax imposed
2 by this article is collected and remitted by the
3 electricity provider under subdivision (ii)(A)(I) or (III)
4 of this subsection, the electricity provider shall add the
5 tax to and state the tax separately in billings to the user
6 pursuant to the regular billing practice of the electricity
7 provider.

8

9 **39-17-404. Taxation rate.**

10

11 The total tax on electric vehicle energy shall be fifteen
12 cents (\$.15) per kilowatt hour.

13

14 **39-17-405. Exemptions.**

15

16 There are no specific applicable provisions for exemptions
17 for this article.

18

19 **39-17-406. Licenses; permits.**

20

21 (a) Every dealer shall obtain an annual license from
22 the department to conduct business in this state. Before
23 commencing business, the dealer shall file an application

1 with the department on forms prescribed and furnished by
2 the department containing the information specified
3 therein. The application for the license shall state the
4 location where electric vehicle charging is to be provided,
5 sold or offered for sale. The license shall be used only
6 for one (1) specific location by the dealer in whose name
7 it is issued. The license is valid for one (1) year unless
8 surrendered by the dealer or revoked by the department. The
9 dealer shall immediately return the license upon the sale
10 or discontinuance of the licensed location. The license fee
11 is twenty-five dollars (\$25.00) plus an additional
12 twenty-five dollars (\$25.00) for each commercial electric
13 vehicle charging facility located at the licensed location.
14 The department may revoke any license granted under this
15 subsection upon proof of violation of any provision of this
16 article.

17

18 (b) The department may enter into reciprocal
19 agreements with other jurisdictions for the licensing of
20 persons under this section who have been licensed under a
21 similar law in another jurisdiction.

22

1 (c) The department may require bonds, or accept in
2 lieu of a bond a certificate of deposit meeting the
3 requirements of paragraph (iii) of this subsection as
4 follows:

5
6 (i) The department may require a bond from any
7 licensee whose license has been revoked or who violates any
8 provision of this article. Any licensee who fails to file
9 any report required under this article, remits insufficient
10 funds or is delinquent in filing any two (2) times in a
11 preceding twelve (12) month period may also be required to
12 post a bond as provided in this subsection. The bond may be
13 waived by the department after a demonstration of a filing
14 record that is complete, accurate and timely by the
15 licensee for a twelve (12) month period;

16
17 (ii) Failure to post the required bond or
18 certificate of deposit under this subsection shall result
19 in the denial of a license;

20
21 (iii) In lieu of a surety or cash bond the
22 department may accept a certificate of deposit under the
23 following requirements:

1

2

(A) The certificate of deposit:

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

(I) Shall be issued by a financial institution authorized to do business in Wyoming and qualified by law to act as a depository of public funds in this state;

(II) Shall be payable not more than one (1) year after being deposited with the department.

(B) The department shall be given a first priority security interest in the certificate of deposit. The certificate of deposit shall not be subject to attachment or execution unless the attachment or execution arises out of a suit for delinquent taxes, penalties and interest due under this article and the return of the license issued under this article. The entire amount of the certificate of deposit shall be forfeited to the state if the licensee practices any fraud, makes any fraudulent representation or violates any law relating to the conduct of the business for which he is licensed under this article;

1

2 (C) The certificate of deposit and related
3 documents providing for the security interest and
4 forfeiture shall be approved as to form by the Wyoming
5 attorney general;

6

7 (D) The licensee shall pay all costs
8 incurred by the department to perfect its security
9 interest;

10

11 (E) Any interest earned on a certificate of
12 deposit shall accrue to the licensee.

13

14 (d) No license under this section shall be issued to
15 the state or any political subdivision. The state and any
16 political subdivision shall not own, operate or allow to be
17 located on public property any commercial electric vehicle
18 charging facility. The state and any political subdivision
19 may use their own equipment to provide for the charging and
20 metering of their own electric vehicles.

21

22 **39-17-407. Compliance; collection procedures.**

23

1 (a) Returns and reports. The following shall apply:

2

3 (i) On or before the last day of each month,
4 each dealer shall submit a statement to the department in a
5 format required by the department showing the number of
6 kilowatt hours metered during the preceding calendar month
7 and remit any taxes due;

8

9 (ii) On or before the last day of each month,
10 each electricity provider shall submit a statement to the
11 department in a format required by the department showing
12 the number of kilowatt hours separately metered for
13 electric vehicle energy in the case of W.S.
14 39-17-403(c)(ii)(A)(I) or the total number of kilowatt
15 hours in the case of W.S. 39-17-403(c)(ii)(A)(III) during
16 the preceding calendar month and remit any taxes due;

17

18 (iii) Each dealer and electricity provider in
19 this state shall keep and preserve the records relating to
20 electric vehicle energy charging for not less than three
21 (3) years.

22

23 (b) Payment. The following shall apply:

1

2 (i) On or before the last day of each month
3 every dealer and electricity provider shall pay to the
4 department all electric vehicle energy taxes imposed by
5 this article that are due based upon the statement
6 submitted under paragraph (a)(i) or (ii) of this section.
7 Payment may be made by electronic funds transfer;

8

9 (ii) If a dealer or electricity provider pays
10 taxes due and payable under this article on or before the
11 fifteenth day of the month that the taxes are due under
12 paragraph (i) of this subsection, a credit to the dealer or
13 electricity provider of five percent (5%) of the taxes due
14 for that month shall be allowed for expenses incurred in
15 the accounting and reporting of the taxes.

16

17 (c) Timelines. The following shall apply:

18

19 (i) Any report, claim, tax return, statement or
20 other document or payments required or authorized by this
21 article to be made or filed to or with the department and
22 which is:

23

1 (A) Transmitted through the United States
2 mail is deemed filed and received by the department on the
3 date shown by the post office cancellation mark stamped on
4 the envelope or other appropriate wrapper containing it;

5
6 (B) Mailed but not received by the
7 department or where received but the cancellation mark is
8 illegible, erroneous or omitted, is deemed filed and
9 received on the date mailed if the sender establishes it
10 was deposited in the mail on or before the due date for
11 filing and submits a duplicate within thirty (30) days
12 following written notification by the department of the
13 nonreceipt;

14
15 (C) Received through electronic funds
16 transfer is deemed to have been received when the
17 electronic funds transfer transmission is received by the
18 department;

19
20 (D) Received through electronic data
21 interchange is deemed to have been received when the
22 electronic data interchange transmission is received by the
23 department.

1

2 (ii) Any tax return or license application that
3 is not signed and any tax return that does not contain all
4 pertinent information is considered not filed until the
5 dealer or electricity provider signs or supplies the
6 required information to the department. If the information
7 required in the documents is presented to the department in
8 a format other than that prescribed or otherwise approved
9 by the department, the tax return, application or claim for
10 refund or credit shall be deemed not filed. The dealer or
11 electricity provider shall have ten (10) days to provide
12 the information requested in a manner prescribed or
13 otherwise approved by the department. If the dealer or
14 electricity provider provides the information requested by
15 the department within ten (10) days, the tax return or
16 license application shall be deemed to have been timely
17 filed;

18

19 (iii) Evidence that correspondence was mailed
20 from the department to the last known address of a person
21 shall be deemed prima facie evidence that the person
22 received the correspondence after five (5) business days
23 have elapsed from the date the correspondence was mailed.

1 As used in this section, "last known address" means the
2 most current address on file with the department.

3

4 (d) The department shall promulgate rules necessary
5 to define the reporting format requirement for all
6 licensees and electricity providers.

7

8 **39-17-408. Enforcement.**

9

10 (a) Audits. The following shall apply:

11

12 (i) All tax returns and records are open to
13 examination by the director of the state department of
14 audit or the director's deputies;

15

16 (ii) Annually the department shall compare
17 reports submitted pursuant to W.S. 39-17-407(a)(ii) with
18 the department's registration records of electric vehicles
19 to ensure compliance with metering of residential charging
20 under W.S. 39-17-403(c)(ii)(A)(I) or (III) or purchase of
21 an annual decal under W.S. 39-17-403(c)(ii)(A)(II).

22

1 (b) Interest. The electric vehicle energy taxes and
2 penalty shall be collected by the department together with
3 interest of one percent (1%) per month on the electric
4 vehicle energy taxes from the due date until payment.

5

6 (c) Penalties. The following shall apply:

7

8 (i) Any person who conducts the business of a
9 dealer without holding a valid license as specified in W.S.
10 39-17-406 is guilty of a misdemeanor punishable as provided
11 in paragraph (vii) of this subsection. Each day in
12 violation of the provisions of this section constitutes a
13 separate offense;

14

15 (ii) If any person fails or refuses to file the
16 monthly statement and remit the tax as provided by W.S.
17 39-17-407(a)(i) or (ii), the department shall make a
18 statement for that person from the best information
19 available and from such statement shall determine the
20 amount of electric vehicle energy taxes required to be paid
21 and add thereto a penalty of ten percent (10%) of the taxes
22 due. The department shall notify the delinquent taxpayer of
23 the total amount due by serving written notice upon such

1 person personally or by United States mail to the last
2 known address as shown on the records of the department. If
3 the delinquent taxpayer proves to the department that the
4 delinquency was due to a reasonable cause, the department
5 shall waive the penalty provided in this paragraph. If the
6 delinquent taxpayer after receiving the statement prepared
7 by the department later renders to the department a true
8 statement covering the same calendar month, the department
9 shall use such statement, adding the penalty of ten percent
10 (10%) and interest of one percent (1%) per month on the
11 electric vehicle energy taxes from the due date until
12 payment. The penalty shall be waived by the department upon
13 satisfactory written proof the delinquency was due to a
14 reasonable cause;

15

16 (iii) Any person who fails to furnish any report
17 or remit any electric vehicle energy taxes to the
18 department as required by this article is guilty of a
19 misdemeanor. Each offense is punishable as provided in
20 paragraph (vii) of this subsection. In addition, the
21 department may suspend or revoke any license held by the
22 offender and may require the offender, as a condition of
23 any future licensing under this article, to provide a

1 surety bond, cash bond or certificate of deposit as
2 provided by W.S. 39-17-406(c);

3

4 (iv) Any dealer providing, selling or offering
5 for sale electric vehicle energy subject to the electric
6 vehicle energy taxes imposed by this article while
7 delinquent in the payment of any such taxes is liable for
8 double the amount due to be recovered in a suit instituted
9 by and in the name of the state of Wyoming. Upon
10 application made by the state a writ of injunction may be
11 issued, without requiring bond, against the defendants
12 enjoining and restraining them from selling or offering to
13 sell in the state electric vehicle energy until the
14 electric vehicle energy taxes are paid. Upon application
15 made by the state a receiver of the property and business
16 of the defendant may be appointed to impound the same as
17 security for the delinquent tax and any judgment recovered
18 in the suit;

19

20 (v) Any person who makes a false statement in a
21 report required by this article is guilty of a misdemeanor
22 punishable as provided in paragraph (vii) of this
23 subsection. In addition, the person shall forfeit all

1 rights to a refund to the extent that the false statement
2 resulted in a refund larger than that to which the person
3 was lawfully entitled;

4

5 (vi) The department may revoke any license
6 granted upon proof of violation of any provision of this
7 article;

8

9 (vii) Any person violating any provision of this
10 article, except as provided in W.S. 39-17-402(c), or who
11 procures, aids or abets any person in a violation or
12 noncompliance is guilty of a misdemeanor and upon
13 conviction shall be fined not more than seven hundred fifty
14 dollars (\$750.00), imprisoned for not more than six (6)
15 months or both;

16

17 (viii) The Wyoming highway patrol and all peace
18 officers of any county or municipality shall aid in the
19 enforcement of this article.

20

21 (d) Liens. There are no specific applicable
22 provisions for liens for this article.

23

1 (e) Tax sales. There are no specific applicable
2 provisions for tax sales for this article.

3

4 **39-17-409. Taxpayer remedies.**

5

6 (a) Interpretation requests. There are no specific
7 applicable provisions for interpretation requests for this
8 article.

9

10 (b) Appeals. The following shall apply:

11

12 (i) Any person aggrieved by any final
13 administrative decision of the department concerning the
14 assessment of electric vehicle energy taxes may appeal to
15 the state board of equalization. Appeals shall be made in a
16 timely manner as provided by rules and regulations of the
17 board of equalization by filing with the board a notice of
18 appeal specifying the grounds for the appeal;

19

20 (ii) The department shall, in a timely manner as
21 specified by board rules and regulations, transmit to the
22 board the complete record of the action from which the
23 appeal is taken;

1

2 (iii) Any person, including the department,
3 aggrieved by any order issued by the state board of
4 equalization may appeal the decision of the board to the
5 first judicial district court in Laramie county;

6

7 (iv) Except as otherwise provided in this
8 section, no person aggrieved by the payment of taxes or any
9 penalty or interest imposed by this article shall appeal a
10 decision of the state board until all applicable taxes,
11 penalties and interest have been paid.

12

13 (c) Refunds. There are no specific applicable
14 provisions for refunds for this article.

15

16 (d) Credits. There are no specific applicable
17 provisions for credits for this article.

18

19 (e) Redemption. There are no specific applicable
20 provisions for redemption for this article.

21

22 (f) Escrow. There are no specific applicable
23 provisions for escrow for this article.

1

2 **39-17-410. Statute of limitations.**

3

4 (a) Any request for a refund is invalid if not
5 submitted to the department within one (1) year following
6 date of payment.

7

8 (b) Each dealer shall keep and preserve the records
9 relating to the provision and sale of electric vehicle
10 energy for not less than three (3) years. Each electricity
11 provider shall keep and preserve the records relating to
12 the metering of electric vehicle energy for not less than
13 three (3) years. The department may authorize, by rule,
14 alternate methods of preserving records required under this
15 section.

16

17 **39-17-411. Distribution.**

18

19 (a) All electric vehicle energy taxes and fees
20 received by the department under this article shall be
21 transferred to the state treasurer who shall credit them to
22 the proper accounts as specified by the department and in
23 subsections (b) through (d) of this subsection.

1

2 (b) The state treasurer shall deposit all license
3 fees under W.S. 39-17-406 into the state highway fund.

4

5 (c) The department shall deduct not to exceed two
6 percent (2%) of the taxes collected under this article
7 corresponding to the actual cost of the administration of
8 this article for the month and credit the money to the
9 highway fund.

10

11 (d) The department shall certify to the state
12 treasurer amounts to be credited to appropriate accounts
13 based upon deductions from the taxes collected under this
14 article. After certifying the amounts provided by
15 subsection (c) of this section, the department shall
16 certify the balance of taxes collected under this article
17 to the state treasurer who shall distribute the remainder
18 into the accounts within the state highway fund created
19 under this subsection as follows:

20

21 (i) Thirteen and one-half percent (13.5%) shall
22 be distributed monthly to county treasurers. Each county
23 treasurer shall credit revenues under this paragraph to the

1 county road fund for the improvement and maintenance of
2 county roads. The distribution to each county shall be
3 based on:

4

5 (A) One-third (1/3) in the ratio in which
6 the area of the county bears to the total area of the
7 state;

8

9 (B) One-third (1/3) in the ratio in which
10 the rural population including the population within the
11 cities and towns with less than one thousand four hundred
12 (1,400) bears to the total rural population of the state;

13

14 (C) One-third (1/3) in the ratio in which
15 the assessed valuation of the county bears to the last
16 total assessed valuation of the state.

17

18 (ii) Fourteen percent (14%) shall be credited by
19 the state treasurer to the county treasurers of the various
20 counties for their road construction funds, except that an
21 amount equal to the contribution required of the counties
22 for the cost of the university's technology transfer
23 program under W.S. 21-17-115(a)(ii) or thirty-one thousand

1 two hundred fifty dollars (\$31,250.00), whichever is less,
2 shall be first distributed to the highway fund. Each county
3 treasurer shall credit the revenues to the road
4 construction fund in that county. The department shall
5 allocate to each county a share based fifty percent (50%)
6 upon the ratio that the rural population of each county
7 including the population within the cities and towns with
8 less than one thousand four hundred (1,400) bears to the
9 total rural population of the state and fifty percent (50%)
10 based on the ratio which the area of the county bears to
11 the total area of the state. Any earnings on invested funds
12 allocated to counties shall be retained by each county and
13 shall be used for project costs as provided by W.S.
14 24-2-110(a);

15

16 (iii) Fifteen percent (15%) shall be distributed
17 as follows:

18

19 (A) To the highway fund, an amount equal to
20 the contribution required of the cities and towns for the
21 cost of the university's technology transfer program under
22 W.S. 21-17-115(a)(iii) or thirty-one thousand two hundred
23 fifty dollars (\$31,250.00), whichever is less;

1

2 (B) The remainder to be distributed monthly
3 to incorporated cities and towns to be used in their street
4 and alley programs as follows:

5

6 (I) Seventy-five percent (75%) based
7 on the taxes paid upon electric vehicle energy sold by
8 dealers located within each incorporated city and town and
9 collected by electricity providers for residences and
10 non-commercial facilities located within each incorporated
11 city and town;

12

13 (II) Twenty-five percent (25%) in the
14 ratio that the population of each city or town bears to the
15 total population of all cities and towns.

16

17 (iv) Fifty-seven and one-half percent (57.5%) to
18 the state highway account.

19

20 **Section** 2. W.S. 31-3-102(a)(xxiii),
21 39-17-301(a)(iii), (vii) and (xxv) and 39-17-304(a)(intro)
22 are amended to read:

23

1 **31-3-102. Miscellaneous fees.**

2

3 (a) The following fees shall be collected for the
4 instruments or privileges indicated:

5

6 (xxiii) If applicable under W.S.
7 39-17-403(c)(ii)(A)(II) or (B), an annual decal which that
8 shall include the bucking horse and rider emblem for: ~~a~~
9 plug-in

10

11 (A) A registered and licensed electric
12 all-electric vehicle as defined in W.S.
13 ~~39-17-301(a)(xxxviii)~~ 39-17-401(a)(i)~~\$200.00~~ \$350.00

14

15 (B) A registered and licensed plug-in
16 hybrid vehicle as defined in W.S. 39-17-401(a)(xi)
17\$175.00

18

19 **39-17-301. Definitions.**

20

21 (a) As used in this article:

22

1 (iii) "Alternative fuels" includes pure
2 methanol, ethanol and other alcohols, blends of eighty-five
3 percent (85%) or more of alcohol with gasoline, natural
4 gas, liquid fuels produced from natural gas, liquefied
5 petroleum gas or propane, coal-derived liquid fuels,
6 hydrogen, ~~electricity,~~ pure biodiesel (B100), fuels other
7 than alcohol which are derived from biological materials,
8 renewable diesel and P-Series fuels. The state of Wyoming
9 may designate other fuels as alternative fuels if not
10 previously defined as fuels under this chapter;

11

12 (vii) "Bulk alternative fuel" means thirty-five
13 (35) gallons or more or the gasoline gallon equivalent, ~~or~~
14 diesel gallon equivalent ~~or gasoline gallon equivalent for~~
15 ~~electricity~~—delivered at one (1) time, excluding
16 alternative fuels delivered into the attached tanks or
17 auxiliary tanks of a licensed motor vehicle;

18

19 (xxv) "Gasoline gallon equivalent" or "GGE"
20 means the gasoline gallon equivalent applied to
21 nonliquefied compressed natural gas in the amount of five
22 and sixty-six hundredths (5.66) pounds of compressed

1 natural gas~~;~~. ~~The gasoline gallon equivalent applied to~~
2 ~~electricity is 33.56 kilowatt hours (kWh);~~

3

4 **39-17-304. Taxation rate.**

5

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

14

15 **Section 3.** W.S. 39-17-301(a)(xix), (xxviii) and
16 (xxxviii) is repealed.

17

18 **Section 4.** Not later than January 1, 2024, the
19 department of transportation shall promulgate all rules
20 necessary to implement this act.

21

1 **Section 5.**

2

3 (a) Except as provided in subsection (b) of this
4 section, this act is effective immediately upon completion
5 of all acts necessary for a bill to become law as provided
6 by Article 4, Section 8 of the Wyoming Constitution.

7

8 (b) Sections 1 through 3 of this act are effective
9 January 1, 2024.

10

11

(END)