

ENROLLED ACT NO. 44, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

AN ACT relating to sales and use tax; amending the distribution of sales and use taxes on motor vehicles and trailers to the highway fund as specified; providing an appropriation; specifying applicability; and providing for an effective date.

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

Section 1. W.S. 39-15-111 by creating a new subsection (r) and 39-16-111 by creating a new subsection (p) are amended to read:

39-15-111. Distribution.

(r) The funds collected and remitted to the department under W.S. 39-15-107(b)(i) and (ii) for sales taxes imposed under W.S. 39-15-104 and transferred under W.S. 39-15-111(b)(i) and (ii) on sales of motor vehicles and trailers during each fiscal year beginning July 1, 2025 are appropriated annually to the highway fund for the operation, maintenance, construction and reconstruction of state highways. The department of revenue shall credit the highway fund the specified amounts no later than ninety (90) days after the end of the fiscal year.

39-16-111. Distribution.

(p) The funds collected and remitted to the department under W.S. 39-16-107(b)(ii) and (iii) for use taxes imposed under W.S. 39-16-104 and transferred under W.S. 39-16-111(b)(i) and (ii) on sales of motor vehicles and trailers during each fiscal year beginning July 1, 2025 are appropriated annually to the highway fund for the operation, maintenance, construction and reconstruction of state highways. The department of revenue shall credit the

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highway fund the specified amounts no later than ninety (90) days after the end of the fiscal year.

Section 2. This act shall apply to motor vehicle and trailer purchases made on and after July 1, 2025. This act shall apply to sales and use taxes on sales of motor vehicles and trailers paid on and after July 1, 2025.

Section 3.

(a) There is appropriated fifteen million dollars (\$15,000,000.00) from the legislative stabilization reserve account to the department of transportation for purposes of repairing and maintaining tunnels on Wyoming interstate 80. This appropriation shall be expended only to the extent necessary after all other sources of available federal funding are expended or as necessary to satisfy federal matching fund requirements after available nonmatching federal funds are expended. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2027. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert to the legislative stabilization reserve account on June 30, 2027.

(b) Of the funds appropriated from the general fund to the highway fund pursuant to section 1 of this act, the first fifteen million dollars (\$15,000,000.00), or as much thereof as is necessary to equal the amount of funds expended under subsection (a) of this section, shall be transferred from the highway fund to the legislative stabilization reserve account on June 30, 2027.

ORIGINAL HOUSE
BILL NO. HB0033

ENGROSSED

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Section 4. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk