

HB0145HS001

1 Page 2-line 8 After "(iv)," delete balance of line.
2
3 Page 2-line 9 Delete line through "39-17-309(c)" and insert
4 "39-17-307(a)(i) through (iv), (b)(i) and
5 (iii), 39-17-308(c)(ii) and 39-17-309(c)(i),
6 (ii), (iv) and".
7
8 Page 9-line 22 After "(i) On" strike balance of line and
9 insert "a date required by department rule".
10
11 Page 10-line 5 Strike "during the".
12
13 Page 10-line 6 Strike "preceding calendar month".
14
15 Page 10-line 14 Strike "during the preceding calendar month".
16
17 Page 10-line 22 Strike "during the preceding calendar month".
18
19 Page 11-after line 2 Insert:
20
21 "(D) When alternative fuel is purchased in Wyoming
22 from a Wyoming licensed refiner, the refiner shall report, using
23 the appropriate equivalency formula, to the department all gallons
24 used, sold or distributed ~~during the preceding calendar month~~ and
25 remit all taxes due for fuel sold to an end user;".
26
27 Page 11-line 8 Strike "during the".
28
29 Page 11-line 9 Strike "preceding calendar month".
30
31 Page 11-line 15 Strike "during the preceding calendar".
32
33 Page 11-line 16 Strike "month".
34
35 Page 11-after line 18 Insert:
36
37 "(G) Any person acquiring biodiesel (B100),
38 ethanol or other alcohols, methanol, butane or other blending
39 components to blend with gasoline, diesel or alternative fuels
40 shall report to the department all gallons of biodiesel (B100)
41 ethanol or other alcohols, and methanol, butane or other blending
42 components, purchased and blended during ~~the preceding calendar~~
43 month-any period as required by department rule and remit all
44 additional taxes due.".

1
2 Page 12-line 3 Strike "the month" and insert "any period as
3 required by department rule and".
4
5 Page 12-line 13 After "(iv) On" strike balance of line and
6 insert "a date required by department rule:".
7
8 Page 12-line 22 Strike "during the preceding calendar month".
9
10 Page 12-after line 23 Insert:

11
12 "(B) Each distributor or importer shall, if
13 applicable, submit a statement to the department in a format
14 required by the department ~~for the preceding calendar month~~ for
15 the purpose of obtaining a refund from the department for taxes
16 paid pursuant to this section.

17
18 (b) Payment. The following shall apply:

19
20 (i) On ~~or before the last day of each month~~ a date
21 required by department rule, every supplier, refiner, terminal
22 operator, importer and dealer shall pay to the department all
23 license taxes imposed by this article which are due based upon the
24 statement submitted under W.S. 39-17-307(a)(i). Payment may be
25 made by electronic funds transfer;

26
27 (iii) A distributor or importer who owns a bulk plant
28 in this state may take a shrinkage credit of one percent (1%) on
29 gross gallons, if applicable, of bulk alternative fuel purchased
30 directly from a terminal and delivered in this state for use, sale
31 or distribution. This credit may be claimed on ~~the monthly any~~ tax
32 return required by department rule. A distributor or importer who
33 does not own a bulk plant, but owns retail locations and
34 distributes alternative fuel to those locations only shall be
35 entitled to the shrinkage credit on gross gallons, if applicable,
36 of bulk alternative fuel delivered. The shrinkage credit may not
37 apply to some alternative fuels. The department shall promulgate
38 rules which specify the applicability of the credit and provide an
39 application process for the credit.

40
41 **39-17-308. Enforcement.**

42
43 (c) Penalties. The following shall apply:

44
45 (ii) If any person fails or refuses to file ~~the monthly~~
46 a statement as required by department rule and remit the tax as
47 provided by W.S. 39-17-307(a)(i), the department shall make a

1 statement for that person from the best information available and
2 from such statement shall determine the amount of license taxes
3 required to be paid and add thereto a penalty of ten percent (10%)
4 of the taxes due. The department shall notify the delinquent
5 taxpayer of the total amount due by serving written notice upon
6 such person personally or by United States mail to the last known
7 address as shown on the records of the department. If the
8 delinquent taxpayer proves to the department that the delinquency
9 was due to a reasonable cause, the department shall waive the
10 penalty provided in this paragraph. If the delinquent taxpayer
11 after receiving the statement prepared by the department later
12 renders to the department a true statement covering the same
13 ~~calendar month period~~, the department shall use such statement,
14 adding the penalty of ten percent (10%) and interest of one percent
15 (1%) per month on the license taxes from the due date until
16 payment. The penalty shall be waived by the department upon
17 satisfactory written proof the delinquency was due to a reasonable
18 cause;".

19
20 Page 13-after line 4 Insert:

21
22 "(i) On ~~or before the last day of each month~~ a date
23 required by department rule, every distributor shall, if
24 applicable, submit a statement to the department on forms furnished
25 by or in a format required by the department ~~for the preceding~~
26 ~~calendar month~~ for the purpose of obtaining a refund from the
27 department for taxes paid pursuant to W.S. 39-17-307(a) (i);

28
29 (ii) Any person exporting alternative motor vehicle
30 fuel from Wyoming for which the license tax has been paid is
31 subject to a refund of the license tax paid. The refund request
32 shall be submitted on or before ~~the last day of the month~~ a date
33 required by department rule on forms provided by or in a format
34 required by the department. The refund request is invalid if not
35 submitted within one (1) year of the date of purchase;

36
37 (iv) The department shall by rule promulgated pursuant
38 to W.S. 39-17-302(a) prescribe procedures under which an
39 alternative fuel user who is entitled to at least a two hundred
40 fifty dollar (\$250.00) refund of tax under this article for
41 purchases and use of alternative fuel to propel a motor vehicle ~~in~~
42 ~~any calendar month~~ may apply for and receive the refund ~~at any~~
43 ~~time after the last day of that month~~ according to a timeline
44 required by the department pursuant to department rule;".

45
46 Page 14-line 8 After "transportation" insert "and the
47 department of revenue". BROWN, L, CHAIRMAN