



HB0145

Removing triple taxation for resident EV drivers.

Sponsored By: Representative(s) Yin and Andrew and Senator(s) Pappas

AN ACT relating to taxation and revenue; amending the collection of and process for alternative fuel taxes; providing a per kilowatt hour license tax on electricity used to propel an electric vehicle; amending and providing definitions; reducing the annual decal fee for plug-in hybrid vehicles; requiring display of per kilowatt hour taxes; amending sales of alternative fuels from sales taxation; authorizing taxpayers to receive a license tax refund for electricity purchased; making conforming amendments; requiring rulemaking; and providing for an effective date.

2/9/2026 Bill Number Assigned
2/10/2026 H Received for Introduction
2/11/2026 H Introduced and Referred to H08 - Transportation 57-1-4-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Davis, Erickson, Fornstrom, Guggenmos, Haroldson, Harshman, Heiner, Hoeft, Jarvis, Johnson, Knapp, Larsen, L, Larson, Jt, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Posey, Provenza, Riggins, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Storer, Strock, Styvar, Tarver, Thayer, Washut, Webb, Webber, Wharff, Williams, Wylie, Yin

Nays: Representative Winter

Excused: Representative(s) Filer, Geringer, Kelly, Wasserburger

Ayes 57 **Nays** 1 **Excused** 4 **Absent** 0 **Conflicts** 0

2/18/2026 H08 - Transportation:Recommend Amend and Do Pass 7-0-1-1-0

ROLL CALL

Ayes: Representative(s) Brown, L, Geringer, Larsen, Mccann, Posey, Tarver, Wylie

Excused: Representative Banks

Absent: Representative Nicholas

Ayes 7 **Nays** 0 **Excused** 1 **Absent** 1 **Conflicts** 0

2/18/2026 H Placed on General File

HB0145HS001/ADOPTED

Page 2-line 8 After "(iv)," delete balance of line.

Page 2-line 9 Delete line through "39-17-309(c)" and insert "39-17-307(a)(i) through (iv), (b)(i) and (iii), 39-17-308(c)(ii) and 39-17-309(c)(i), (ii), (iv) and".

Page 9-line 22 After "(i) On" strike balance of line and insert "a date required by department rule".

Page 10-line 5 Strike "during the".

Page 10-line 6 Strike "preceding calendar month".

Page 10-line 14 Strike "during the preceding calendar month".

Page 10-line 22 Strike "during the preceding calendar month".

Page 11-after line 2 Insert:

"(D) When alternative fuel is purchased in Wyoming from a Wyoming licensed refiner, the refiner shall report, using the appropriate equivalency formula, to the department all gallons used, sold or distributed ~~during the preceding calendar month~~ and remit all taxes due for fuel sold to an end user;"

Page 11-line 8 Strike "during the".

Page 11-line 9 Strike "preceding calendar month".

Page 11-line 15 Strike "during the preceding calendar".

Page 11-line 16 Strike "month".

Page 11-after line 18 Insert:

"(G) Any person acquiring biodiesel (B100), ethanol or other alcohols, methanol, butane or other blending components to blend with gasoline, diesel or alternative fuels shall report to the department all gallons of biodiesel (B100) ethanol or other alcohols, and methanol, butane or other blending components, purchased and blended during ~~the preceding calendar month~~ any period as required by department rule and remit all additional taxes due."

Page 12-line 3 Strike "the month" and insert "any period as required by department rule and".

Page 12-line 13 After "(iv) On" strike balance of line and insert "a date required by department rule".

Page 12-line 22 Strike "during the preceding calendar month".

Page 12-after line 23 Insert:

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

(b) Payment. The following shall apply:

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

(iii) A distributor or importer who owns a bulk plant in this state may take a shrinkage credit of one percent (1%) on gross gallons, if applicable, of bulk alternative fuel purchased directly from a terminal and delivered in this state for use, sale or distribution. This credit may be claimed on ~~the monthly~~ any tax return required by department rule. A distributor or importer

who does not own a bulk plant, but owns retail locations and distributes alternative fuel to those locations only shall be entitled to the shrinkage credit on gross gallons, if applicable, of bulk alternative fuel delivered. The shrinkage credit may not apply to some alternative fuels. The department shall promulgate rules which specify the applicability of the credit and provide an application process for the credit.

39-17-308. Enforcement.

(c) Penalties. The following shall apply:

(ii) If any person fails or refuses to file ~~the monthly a~~ statement as required by department rule and remit the tax as provided by W.S. 39-17-307(a)(i), the department shall make a statement for that person from the best information available and from such statement shall determine the amount of license taxes required to be paid and add thereto a penalty of ten percent (10%) of the taxes due. The department shall notify the delinquent taxpayer of the total amount due by serving written notice upon such person personally or by United States mail to the last known address as shown on the records of the department. If the delinquent taxpayer proves to the department that the delinquency was due to a reasonable cause, the department shall waive the penalty provided in this paragraph. If the delinquent taxpayer after receiving the statement prepared by the department later renders to the department a true statement covering the same ~~calendar month period~~, the department shall use such statement, adding the penalty of ten percent (10%) and interest of one percent (1%) per month on the license taxes from the due date until payment. The penalty shall be waived by the department upon satisfactory written proof the delinquency was due to a reasonable cause;".

Page 13-after line 4 Insert:

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

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

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

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

2/19/2026 H COW:Passed
2/20/2026 H 2nd Reading:Passed

2/21/2026 H 3rd Reading:Laid Back

HB0145H3001/FAILED

Page 3-line 2 Delete "\$100.00" and insert "\$20.00".

Page 13-line 16 Delete "one".

Page 13-line 17 Delete "hundred dollars (\$100.00)" and insert "twenty dollars (\$20.00)". HEINER

2/23/2026 H 3rd Reading:Passed 46-12-4-0-0

ROLL CALL

Ayes: Representative(s) Andrew, Angelos, Banks, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Davis, Erickson, Filer, Fornstrom, Geringer, Guggenmos, Haroldson, Harshman, Hoeft, Jarvis, Knapp, Larson, Jt, Lawley, Lien, Locke, Mccann, Neiman, Ottman, Pendergraft, Posey, Provenza, Rodriguez-Williams, Schmid, Sherwood, Singh, Storer, Strock, Styvar, Tarver, Thayer, Washut, Wylie, Yin

Nays: Representative(s) Allemand, Bear, Heiner, Johnson, Larsen, L, Nicholas, Riggins, Smith, Webb, Wharff, Williams, Winter

Excused: Representative(s) Kelly, Lucas, Wasserburger, Webber

Ayes 46 **Nays** 12 **Excused** 4 **Absent** 0 **Conflicts** 0

2/24/2026 S Received for Introduction

2/24/2026 S Introduced and Referred to S03 - Revenue