

HOUSE BILL NO. HB0145

Removing triple taxation for resident EV drivers.

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

A BILL

for

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

12

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

14

1 **Section 1.** W.S. 31-3-102(a)(xxiii) and by creating a
 2 new paragraph (xxiv), 39-15-105(a)(v) by creating a new
 3 subparagraph (E), 39-17-301(a)(iii), (iv), (vii), (xiii),
 4 (xvi), (xxv), (xxviii), (xxxviii), (xlviii) and by creating
 5 new paragraphs (l) through (lii), 39-17-303(a) by creating
 6 a new paragraph (iii), (c) and by creating new paragraphs
 7 (ii) and (iii), 39-17-304(a)(intro) and by creating a new
 8 paragraph (iv), 39-17-307(a)(i) through (iv), (b)(i) and
 9 (iii), 39-17-308(c)(ii) and 39-17-309(c)(i), (ii), (iv) and
 10 by creating a new paragraph (vii) are amended to read:

11

12 **31-3-102. Miscellaneous fees.**

13

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

16

17 (xxiii) An annual decal ~~which~~that shall include
 18 the bucking horse and rider emblem for ~~a plug-in registered~~
 19 ~~and licensed electric~~an all-electric vehicle as defined in
 20 W.S. ~~39-17-301(a)(xxxviii)~~39-17-301(a)(l)\$200.00

21

22 (xxiv) An annual decal that shall include the
 23 bucking horse and rider emblem for a plug-in hybrid

1 electric vehicle as defined in W.S.
2 39-17-301(a) (xxxviii).....\$100.00

3

4 **39-15-105. Exemptions.**

5

6 (a) The following sales or leases are exempt from the
7 excise tax imposed by this article:

8

9 (v) For the purpose of exempting sales of
10 services and tangible personal property which are
11 alternatively taxed, the following are exempt:

12

13 (E) Sales of alternative fuels taxed under
14 W.S. 39-17-301 through 39-17-311.

15

16 **39-17-301. Definitions.**

17

18 (a) As used in this article:

19

20 (iii) "Alternative fuels" includes pure
21 methanol, ethanol and other alcohols, blends of eighty-five
22 percent (85%) or more of alcohol with gasoline, natural
23 gas, liquid fuels produced from natural gas, liquefied

1 petroleum gas or propane, coal-derived liquid fuels,
2 hydrogen, electricity sold or dispensed at a DC fast
3 charging station, pure biodiesel (B100), fuels other than
4 alcohol which are derived from biological materials,
5 renewable diesel and P-Series fuels. The state of Wyoming
6 may designate by rule other fuels as alternative fuels if
7 not previously defined as fuels under this chapter;

8
9 (iv) "Billed gallons" means the gallons,
10 gasoline gallon equivalent (GGE), ~~or~~ diesel gallon
11 equivalent (DGE) or kilowatt hours billed to the customer;

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

19
20 (xiii) "Dealer" means any person who dispenses,
21 sells or offers to sell alternative fuel at a specific
22 location in this state, including any person selling or
23 offering to sell alternative fuel at Wyoming airports;

1

2 (xvi) "Dispenser" means the point of taxation
3 for compressed natural gas, ~~and~~ liquefied natural gas and
4 any other alternative fuel designated by the department.

5 The "dispenser" is the point where the ~~gas~~ alternative fuel
6 is delivered into the fuel supply tank of a motor vehicle;

7

8 (xxv) "Gasoline gallon equivalent" or "GGE"
9 means the gasoline gallon equivalent applied to
10 nonliquefied compressed natural gas in the amount of five
11 and sixty-six hundredths (5.66) pounds of compressed
12 natural gas; ~~;. The gasoline gallon equivalent applied to~~
13 ~~electricity is 33.56 kilowatt hours (kWh);~~

14

15 (xxviii) "Hybrid electric vehicle" means a
16 vehicle that uses two (2) or more distinct power sources to
17 move the vehicle neither of which can be recharged from any
18 external source of electricity including a wall socket.

19 "Hybrid electric vehicle" includes a vehicle which includes
20 an internal combustion engine and one (1) or more electric
21 motors but vehicles ~~which~~ that use other mechanisms to
22 capture and use energy may also be included. "Hybrid

1 electric vehicle" does not include an all-electric vehicle
2 or a plug-in hybrid electric vehicle;

3
4 (xxxviii) "Plug-in hybrid electric vehicle"
5 means any motor vehicle that uses two (2) or more distinct
6 power sources to move the vehicle and one (1) of which can
7 be recharged from any external source of electricity,
8 including a wall socket, and the electricity stored in the
9 rechargeable battery drives or contributes to drive the
10 wheels of the vehicle. "Plug-in hybrid electric vehicle"
11 does not include a hybrid electric vehicle, an all-electric
12 vehicle, a motorcycle as defined in W.S. 31-1-101(a) (xv) (E)
13 or a multipurpose vehicle as defined in W.S.
14 31-1-101(a) (xv) (M);

15
16 (xlvi) "User" means any person who uses
17 alternative fuel within this state ~~in an internal~~
18 ~~combustion engine~~ for the generation of power to propel a
19 motor vehicle upon a highway;

20
21 (1) "All-electric vehicle" means a motor vehicle
22 that uses only electric energy to propel the vehicle, can
23 be recharged from an external source of electricity and can

1 use stored electricity to drive or contribute to driving
2 the wheels of the motor vehicle. "All-electric vehicle"
3 shall not include a hybrid electric vehicle, a plug-in
4 hybrid electric vehicle, a motorcycle as defined in W.S.
5 31-1-101(a)(xv)(E) or a multipurpose vehicle as defined in
6 W.S. 31-1-101(a)(xv)(M);

7
8 (li) "Charge" means to receive and store
9 electric energy;

10
11 (lii) "DC (direct current) fast charging
12 station" means a device used to charge a plug-in hybrid
13 electric vehicle or an all-electric vehicle that meets the
14 definition of "DC Level 1," "DC Level 2" or "DC Level 3" as
15 defined in Standard J1772 of the SAE International
16 standards and any future updates to those standards, or an
17 equivalent power output level.

18
19 **39-17-303. Imposition.**

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

22

1 (iii) There is levied and shall be collected a
2 license tax on all electric energy sold or dispensed for
3 sale or use in this state for charging a plug-in hybrid
4 electric vehicle or an all-electric vehicle at a DC fast
5 charging station.

6
7 (c) Taxpayer. The following shall apply:

8
9 (ii) Each dealer dispensing or selling
10 electricity for charging motor vehicles at a DC fast
11 charging station shall collect the license tax imposed by
12 this article and is liable for the entire amount of license
13 taxes imposed. Each DC fast charging station shall be
14 metered as to the amount of electric energy sold or
15 dispensed for charging;

16
17 (iii) Every person who sells or offers to sell
18 to the retail trade electricity at a DC fast charging
19 station for use in motor vehicles shall conspicuously
20 display the price per kilowatt hour including all
21 applicable taxes.

22
23 **39-17-304. Taxation rate.**

1

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

10

11 (iv) Notwithstanding paragraphs (i) through
12 (iii) of this subsection, there is levied and shall be
13 collected a license tax of three and one-half cents (\$.035)
14 per kilowatt hour on all electricity sold or dispensed for
15 sale or use in this state to propel a motor vehicle except
16 for electricity exempted under W.S. 39-17-305.

17

18 **39-17-307. Compliance; collection procedures.**

19

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

21

22 (i) On ~~or before the last day of each month~~ a
23 date required by department rule:

1

2 (A) When alternative fuel is purchased to
3 propel a motor vehicle or distributed in Wyoming from a
4 Wyoming licensed supplier, the supplier shall report, using
5 the appropriate equivalency formula, to the department all
6 gallons or kilowatt hours sold in the state ~~during the~~
7 ~~preceding calendar month~~ and remit all taxes due for
8 alternative fuel sold to an end user;

9

10 (B) When alternative fuel is purchased out
11 of Wyoming for use, sale or distribution to propel a motor
12 vehicle in Wyoming, the Wyoming licensed supplier shall
13 report, using the appropriate equivalency formula, to the
14 department all gallons or kilowatt hours used, sold or
15 distributed ~~during the preceding calendar month~~ and remit
16 all taxes due under this article for fuel sold to an end
17 user;

18

19 (C) Each Wyoming licensed supplier with a
20 Wyoming retail location shall report, using the appropriate
21 equivalency formula, to the department all gallons or
22 kilowatt hours of alternative fuel used to propel a motor
23 vehicle ~~during the preceding calendar month~~ and remit taxes

1 due under this article for fuel sold to an end user or a
2 retail location;

3

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

10

11 (E) Each Wyoming licensed distributor,
12 importer, exporter with Wyoming retail locations shall
13 report, using the appropriate equivalency formula, to the
14 department all gallons or kilowatt hours of alternative
15 fuel imported and used to propel a motor vehicle ~~during the~~
16 ~~preceding calendar month~~ and remit taxes due under this
17 article for fuel sold to an end user or a retail location;

18

19 (F) Each Wyoming licensed importer shall
20 report, using the appropriate equivalency formula, to the
21 department all gallons or kilowatt hours imported and used
22 to propel a motor vehicle ~~during the preceding calendar~~
23 ~~month~~ and remit taxes due under this article for fuel sold

1 to an end user unless the tax has been paid to an
2 out-of-state licensed supplier;

3

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

13

14 (ii) Each person transporting, conveying or
15 bringing alternative fuel used to propel a motor vehicle
16 into this state for sale, use or distribution in this state
17 shall furnish the department a verified statement showing
18 the number of gallons or kilowatt hours, using the
19 appropriate equivalency formula, of alternative fuel
20 delivered during ~~the month~~ any period as required by
21 department rule and preceding the report, the name of the
22 person to whom the delivery was made and the place of
23 delivery;

1

2 (iii) Each person who exports alternative fuel
3 from this state shall report the number of gallons or
4 kilowatt hours exported, using the appropriate equivalency
5 formula, the destination state and the name of the person
6 to whom exported;

7

8 (iv) On ~~or before the last day of each month~~ a
9 date required by department rule:

10

11 (A) Each dealer, who is not licensed as a
12 distributor, shall submit a statement to the department in
13 a format required by the department showing the number of
14 gallons, gasoline gallon equivalent, kilowatt hours or
15 diesel gallon equivalent of alternative fuel acquired, the
16 person who supplied the alternative fuel and the total
17 gallons, kilowatt hours or gallon equivalents sold ~~during~~
18 ~~the preceding calendar month~~ or dispensed and remit any
19 taxes due if the point of taxation is at the dispenser;

20

21 (B) Each distributor or importer shall, if
22 applicable, submit a statement to the department in a
23 format required by the department ~~for the preceding~~

1 ~~calendar month~~ for the purpose of obtaining a refund from
2 the department for taxes paid pursuant to this section.

3

4 (b) Payment. The following shall apply:

5

6 (i) On ~~or before the last day of each month~~ a
7 date required by department rule, every supplier, refiner,
8 terminal operator, importer and dealer shall pay to the
9 department all license taxes imposed by this article which
10 are due based upon the statement submitted under W.S.
11 39-17-307(a)(i). Payment may be made by electronic funds
12 transfer;

13

14 (iii) A distributor or importer who owns a bulk
15 plant in this state may take a shrinkage credit of one
16 percent (1%) on gross gallons, if applicable, of bulk
17 alternative fuel purchased directly from a terminal and
18 delivered in this state for use, sale or distribution. This
19 credit may be claimed on ~~the monthly~~ any tax return
20 required by department rule. A distributor or importer who
21 does not own a bulk plant, but owns retail locations and
22 distributes alternative fuel to those locations only shall
23 be entitled to the shrinkage credit on gross gallons, if

1 applicable, of bulk alternative fuel delivered. The
2 shrinkage credit may not apply to some alternative fuels.
3 The department shall promulgate rules which specify the
4 applicability of the credit and provide an application
5 process for the credit.

6

7 **39-17-308. Enforcement.**

8

9 (c) Penalties. The following shall apply:

10

11 (ii) If any person fails or refuses to file ~~the~~
12 ~~monthly~~a statement as required by department rule and
13 remit the tax as provided by W.S. 39-17-307(a)(i), the
14 department shall make a statement for that person from the
15 best information available and from such statement shall
16 determine the amount of license taxes required to be paid
17 and add thereto a penalty of ten percent (10%) of the taxes
18 due. The department shall notify the delinquent taxpayer of
19 the total amount due by serving written notice upon such
20 person personally or by United States mail to the last
21 known address as shown on the records of the department. If
22 the delinquent taxpayer proves to the department that the
23 delinquency was due to a reasonable cause, the department

1 shall waive the penalty provided in this paragraph. If the
2 delinquent taxpayer after receiving the statement prepared
3 by the department later renders to the department a true
4 statement covering the same ~~calendar month~~period, the
5 department shall use such statement, adding the penalty of
6 ten percent (10%) and interest of one percent (1%) per
7 month on the license taxes from the due date until payment.
8 The penalty shall be waived by the department upon
9 satisfactory written proof the delinquency was due to a
10 reasonable cause;

11

12 **39-17-309. Taxpayer remedies.**

13

14 (c) Refunds. The following shall apply:

15

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

23

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

9
10 (iv) The department shall by rule promulgated
11 pursuant to W.S. 39-17-302(a) prescribe procedures under
12 which an alternative fuel user who is entitled to at least
13 a two hundred fifty dollar (\$250.00) refund of tax under
14 this article for purchases and use of alternative fuel to
15 propel a motor vehicle ~~in any calendar month~~ may apply for
16 and receive the refund ~~at any time after the last day of~~
17 ~~that month~~ according to a timeline required by the
18 department pursuant to department rule;

19
20 (vii) License taxes paid on purchases of
21 electricity from a DC (direct current) fast charging
22 station in this state for purposes of charging a plug-in
23 hybrid electric vehicle or an all-electric vehicle are

1 subject to a refund as provided by this paragraph. Any
2 owner of a plug-in hybrid electric vehicle or an
3 all-electric vehicle registered in this state during the
4 calendar year that the electricity purchases were made
5 shall be entitled to a refund of the license tax paid on
6 those electricity purchases provided that the refund for a
7 plug-in hybrid electric vehicle shall not exceed one
8 hundred dollars (\$100.00) and for an all-electric vehicle
9 shall not exceed two hundred dollars (\$200.00). The refund
10 request shall be submitted by the purchaser one (1) time
11 per calendar year for purchases made during the preceding
12 calendar year on refund forms provided by or in a format
13 required by the department, along with receipts detailing
14 kilowatt hours purchased and the amount of license tax
15 paid. The refund form and receipts shall be submitted not
16 later than December 31 of the calendar year following the
17 year that the purchases were made. The department may by
18 rule require the purchaser to provide proof of motor
19 vehicle registration during the year the purchases were
20 made.
21

1 **Section 2.** The department of transportation and the
2 department of revenue shall promulgate all rules necessary
3 to implement this act.

4

5 **Section 3.** This act is effective July 1, 2026.

6

7

(END)