

ENROLLED ACT NO. 33, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

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; making conforming amendments; requiring rulemaking; and providing for an effective date.

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

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

31-3-102. Miscellaneous fees.

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

(xxiii) An annual decal ~~which~~ that shall include the bucking horse and rider emblem for ~~a plug-in registered and licensed electric~~ an all-electric vehicle as defined in W.S. ~~39-17-301(a)(xxxviii)~~ 39-17-301(a)(l) ~~.\$200.00~~ \$100.00

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

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electric vehicle as defined in W.S.
39-17-301(a) (xxxviii) \$50.00

39-15-105. Exemptions.

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

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

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

39-17-301. Definitions.

(a) As used in this article:

(iii) "Alternative fuels" includes pure methanol, ethanol and other alcohols, blends of eighty-five percent (85%) or more of alcohol with gasoline, natural gas, liquid fuels produced from natural gas, liquefied petroleum gas or propane, coal-derived liquid fuels, hydrogen, electricity sold or dispensed at a DC fast charging station, pure biodiesel (B100), fuels other than alcohol which are derived from biological materials, renewable diesel and P-Series fuels. The state of Wyoming may designate by rule other fuels as alternative fuels if not previously defined as fuels under this chapter;

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

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

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

(xvi) "Dispenser" means the point of taxation for compressed natural gas, and liquefied natural gas and any other alternative fuel designated by the department. The "dispenser" is the point where the gas alternative fuel is delivered into the fuel supply tank of a motor vehicle;

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

(xxviii) "Hybrid electric vehicle" means a vehicle that uses two (2) or more distinct power sources to move the vehicle neither of which can be recharged from any external source of electricity including a wall socket. "Hybrid electric vehicle" includes a vehicle which includes an internal combustion engine and one (1) or more electric motors but vehicles which that use other mechanisms to capture and use energy may also be included. "Hybrid electric vehicle" does not include an all-electric vehicle or a plug-in hybrid electric vehicle;

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

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

(1) "All-electric vehicle" means a motor vehicle that uses only electric energy to propel the vehicle, can be recharged from an external source of electricity and can use stored electricity to drive or contribute to driving the wheels of the motor vehicle. "All-electric vehicle" shall not include a hybrid electric vehicle, a plug-in hybrid electric vehicle, a motorcycle as defined in W.S. 31-1-101(a)(xv)(E) or a multipurpose vehicle as defined in W.S. 31-1-101(a)(xv)(M);

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

(lii) "DC (direct current) fast charging station" means a device used to charge a plug-in hybrid electric vehicle or an all-electric vehicle that meets the definition of "DC Level 1," "DC Level 2" or "DC Level 3" as

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defined in Standard J1772 of the SAE International standards and any future updates to those standards, or an equivalent power output level.

39-17-303. Imposition.

(a) Taxable event. The following shall apply:

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

(c) Taxpayer. The following shall apply:

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

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

39-17-304. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-305, the total tax on alternative fuel used to propel a motor vehicle shall be twenty-four cents (\$.24)

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per gallon. The gasoline gallon equivalent (GGE) shall be used for compressed natural gas, or liquid petroleum gas. ~~or electricity.~~ The diesel gallon equivalent (DGE) shall be used for liquefied natural gas or renewable diesel. The rate shall be imposed as follows:

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

39-17-307. Compliance; collection procedures.

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

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

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

(B) When alternative fuel is purchased out of Wyoming for use, sale or distribution to propel a motor vehicle in Wyoming, the Wyoming licensed supplier shall report, using the appropriate equivalency formula, to the department all gallons or kilowatt hours used, sold or distributed ~~during the preceding calendar month~~ and remit

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all taxes due under this article for fuel sold to an end user;

(C) Each Wyoming licensed supplier with a Wyoming retail location shall report, using the appropriate equivalency formula, to the department all gallons or kilowatt hours of alternative fuel used to propel a motor vehicle ~~during the preceding calendar month~~ and remit taxes due under this article for fuel sold to an end user or a retail location;

(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;

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

(F) Each Wyoming licensed importer shall report, using the appropriate equivalency formula, to the department all gallons or kilowatt hours imported and used to propel a motor vehicle ~~during the preceding calendar month~~ and remit taxes due under this article for fuel sold to an end user unless the tax has been paid to an out-of-state licensed supplier;

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(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.

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

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

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

(A) Each dealer, who is not licensed as a distributor, shall submit a statement to the department in a format required by the department showing the number of gallons, gasoline gallon equivalent, kilowatt hours or diesel gallon equivalent of alternative fuel acquired, the

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person who supplied the alternative fuel and the total gallons, kilowatt hours or gallon equivalents sold ~~during the preceding calendar month~~ or dispensed and remit any taxes due if the point of taxation is at the dispenser;

(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

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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;

39-17-309. Taxpayer remedies.

(c) Refunds. The following shall apply:

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(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;

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

ORIGINAL HOUSE
BILL NO. HB0145

ENGROSSED

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

(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