

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Fuel tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to revenue for transportation purposes;
2 increasing the fuel tax; amending certain distributions of
3 fuel tax revenues accordingly; and providing for an
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-17-104(a)(intro) and (i),
9 39-17-111(c)(ii) through (iv), 39-17-204(a)(intro) and (i)
10 and 39-17-304(a)(intro) and (i) are amended to read:

11

12 **39-17-104. Taxation rate.**

13

1 (a) Except as otherwise provided by this section and
2 W.S. 39-17-105, the total tax on gasoline shall be
3 ~~twenty-four cents (\$.24)~~ thirty-three cents (\$.33) per
4 gallon. The rate shall be imposed as follows:

5

6 (i) There is levied and shall be collected a
7 license tax of ~~twenty-three cents (\$.23)~~ thirty-two cents
8 (\$.32) per gallon on all gasoline used, sold or distributed
9 for sale or use in this state except for those fuels
10 exempted under W.S. 39-17-105;

11

12 **39-17-111. Distribution.**

13

14 (c) The department shall credit to appropriate
15 accounts based upon deductions from the taxes collected
16 under this article in the following order:

17

18 (ii) Deduct an amount collected on fuel used in
19 snowmobiles, computed by multiplying the number of
20 snowmobiles for which registration and user fees have been
21 paid during the current fiscal year under W.S.
22 31-2-404(a)(i) and 31-2-409(a)(ii) times ~~twenty-eight~~
23 ~~dollars and seventy-five cents (\$28.75)~~ forty dollars

1 ~~(\$40.00)~~ plus the number of gallons of gasoline used by
2 snowmobiles for which registration fees have been paid
3 during the current fiscal year under W.S. 31-2-404(a)(ii)
4 times the current gasoline tax rate as defined by W.S.
5 39-17-104(a)(i). The number of gallons used by commercial
6 snowmobiles shall be reported to the department by all
7 businesses offering commercial snowmobile recreational
8 leasing. The amounts computed shall be credited to a
9 separate account to be expended by the department of state
10 parks and cultural resources to improve snowmobile trails
11 in Wyoming;

12

13 (iii) Deduct an amount collected on fuel used in
14 motorboats, computed by multiplying the number of
15 motorboats numbered during the current fiscal year under
16 W.S. 41-13-102 plus the number of nonresident motorboats
17 for which aquatic invasive species fees have been paid
18 during the immediately preceding fiscal year in accordance
19 with W.S. 23-4-204 times ~~twenty-eight dollars and~~
20 ~~seventy five cents (\$28.75)~~ forty dollars (\$40.00). The
21 amount computed shall be credited to a separate account to
22 be expended by the department of state parks and cultural
23 resources to improve, construct, maintain, operate and

1 ensure the safety of facilities for use by motorboats and
2 motorboat users at state parks and state recreation areas
3 and to provide grants to governmental entities for
4 improvement, construction, maintenance, operation and
5 ensuring the safety of publicly owned boating facilities at
6 public parks and recreational facilities;

7
8 (iv) Deduct an amount collected on fuel used in
9 off-road recreational vehicles, computed by multiplying the
10 number of off-road recreational vehicles for which user
11 registration fees have been paid during the current fiscal
12 year under W.S. 31-2-703(a) times ~~eighteen dollars and~~
13 ~~forty cents (\$18.40)~~ twenty-five dollars and sixty cents
14 (\$25.60). The amount computed shall be credited to a
15 separate account to be expended by the department of state
16 parks and cultural resources to improve off-road
17 recreational vehicle trails in Wyoming.

18

19 **39-17-204. Taxation rate.**

20

21 (a) Except as otherwise provided by this section and
22 W.S. 39-17-205, the total tax on diesel fuels shall be

1 ~~twenty-four cents (\$.24)~~ thirty-three cents (\$.33) per
2 gallon. The rate shall be imposed as follows:

3

4 (i) There is levied and shall be collected a
5 license tax of ~~twenty-three cents (\$.23)~~ thirty-two cents
6 (\$.32) per gallon on all diesel fuels used, sold or
7 distributed for sale or use in this state;

8

9 **39-17-304. Taxation rate.**

10

11 (a) Except as otherwise provided by this section and
12 W.S. 39-17-305, the total tax on alternative fuel used to
13 propel a motor vehicle shall be ~~twenty-four cents (\$.24)~~
14 thirty-three cents (\$.33) per gallon. The gasoline gallon
15 equivalent (GGE) shall be used for compressed natural gas,
16 liquid petroleum gas or electricity. The diesel gallon
17 equivalent (DGE) shall be used for liquefied natural gas or
18 renewable diesel. The rate shall be imposed as follows:

19

20 (i) There is levied and shall be collected a
21 license tax of ~~twenty-three cents (\$.23)~~ thirty-two cents
22 (\$.32) per gallon, gasoline gallon equivalent or diesel
23 gallon equivalent as appropriate on all alternative fuel

1 used, sold or distributed for sale or use in this state to
2 propel a motor vehicle except for those fuels exempted
3 under W.S. 39-17-305;

4

5 **Section 2.** This act is effective July 1, 2021.

6

7

(END)