

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO.

Fuel tax.

Sponsored by: Joint Transportation, Highways & Military  
Affairs Interim Committee

A BILL

for

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

4

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

6

7       **Section 1.** W.S. 39-17-104(a)(intro) and (i),  
8 39-17-111(c)(ii) through (iv) and (d)(intro),  
9 39-17-204(a)(intro) and (i), 39-17-211(d)(ii)(intro),  
10 39-17-304(a)(intro) and (i) and 39-17-311(a)(iv)(intro) are  
11 amended to read:

12

1           **39-17-104. Taxation rate.**

2

3           (a) Except as otherwise provided by this section and  
4 W.S. 39-17-105, the total tax on gasoline shall be  
5 ~~twenty-four cents (\$.24),~~ for the period beginning  
6 July 1, 2022 and ending June 30, 2023, twenty-nine cents  
7  (\$.29) per gallon, for the period beginning July 1, 2023  
8  and ending June 30, 2024, thirty-four cents (\$.34) per  
9  gallon, and thereafter thirty-nine cents (\$.39) per gallon.

10 The rate shall be imposed as follows:

11

12           (i) There is levied and shall be collected a  
13 license tax of ~~twenty-three cents (\$.23),~~ for the period  
14  beginning July 1, 2022 and ending June 30, 2023, twenty-  
15  eight cents (\$.28) per gallon, for the period beginning  
16  July 1, 2023 and ending June 30, 2024, thirty-three cents  
17  (\$.33) per gallon, and thereafter thirty-eight cents (\$.38)  
18  per gallon on all gasoline used, sold or distributed for  
19  sale or use in this state except for those fuels exempted  
20  under W.S. 39-17-105;

21

22           **39-17-111. Distribution.**

23

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

4  
5 (ii) Deduct an amount collected on fuel used in  
6 snowmobiles, computed by multiplying the number of  
7 snowmobiles for which registration and user fees have been  
8 paid during the current fiscal year under W.S.  
9 31-2-404(a)(i) and 31-2-409(a)(ii) times ~~twenty-eight~~  
10 ~~dollars and seventy-five cents (\$28.75)~~, for the period  
11 beginning July 1, 2022 and ending June 30, 2023, thirty-  
12 five dollars (\$35.00), for the period beginning  
13 July 1, 2023 and ending June 30, 2024, forty-one dollars  
14 and twenty-five cents (\$41.25), and thereafter forty-seven  
15 dollars and fifty cents (\$47.50) plus the number of gallons  
16 of gasoline used by snowmobiles for which registration fees  
17 have been paid during the current fiscal year under W.S.  
18 31-2-404(a)(ii) times the current gasoline tax rate as  
19 defined by W.S. 39-17-104(a)(i). The number of gallons  
20 used by commercial snowmobiles shall be reported to the  
21 department by all businesses offering commercial snowmobile  
22 recreational leasing. The amounts computed shall be  
23 credited to a separate account to be expended by the

1 department of state parks and cultural resources to improve  
2 snowmobile trails in Wyoming;

3  
4 (iii) Deduct an amount collected on fuel used in  
5 motorboats, computed by multiplying the number of  
6 motorboats numbered during the current fiscal year under  
7 W.S. 41-13-102 plus the number of nonresident motorboats  
8 for which aquatic invasive species fees have been paid  
9 during the immediately preceding fiscal year in accordance  
10 with W.S. 23-4-204 times ~~twenty eight dollars and~~  
11 ~~seventy five cents (\$28.75)~~, for the period beginning  
12 July 1, 2022 and ending June 30, 2023, thirty-five dollars  
13 (\$35.00), for the period beginning July 1, 2023 and ending  
14 June 30, 2024, forty-one dollars and twenty-five cents  
15 (\$41.25), and thereafter forty-seven dollars and fifty  
16 cents (\$47.50). The amount computed shall be credited to a  
17 separate account to be expended by the department of state  
18 parks and cultural resources to improve, construct,  
19 maintain, operate and ensure the safety of facilities for  
20 use by motorboats and motorboat users at state parks and  
21 state recreation areas and to provide grants to  
22 governmental entities for improvement, construction,  
23 maintenance, operation and ensuring the safety of publicly

1 owned boating facilities at public parks and recreational  
2 facilities;

3  
4 (iv) Deduct an amount collected on fuel used in  
5 off-road recreational vehicles, computed by multiplying the  
6 number of off-road recreational vehicles for which user  
7 registration fees have been paid during the current fiscal  
8 year under W.S. 31-2-703(a) times ~~eighteen dollars and~~  
9 ~~forty cents (\$18.40)~~, for the period beginning July 1, 2022  
10 and ending June 30, 2023, twenty-two dollars and forty  
11 cents (\$22.40), for the period beginning July 1, 2023 and  
12 ending June 30, 2024, twenty-six dollars and forty cents  
13 (\$26.40), and thereafter thirty dollars and forty cents  
14 (\$30.40). 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 (d) After crediting the amounts provided by  
20 subsection (c) of this section, the department shall from  
21 the balance designate amounts attributable to five cents  
22 (\$0.05) per gallon of the taxes collected for the period  
23 beginning July 1, 2022 and ending June 30, 2023, ten cents

1  (\$.10) per gallon, for the period beginning July 1, 2023  
2  and ending June 30, 2024, and fifteen cents (\$.15) per  
3  gallon thereafter only to be expended on highway  
4  construction, repair or maintenance and not for  
5  administration or operating expenses and shall deposit the  
6 balance of taxes collected under this article into the  
7 accounts within the state highway fund created under this  
8 subsection, with receipt and acknowledgement submitted to  
9 the state treasurer, as follows:".

10

11 **39-17-204. Taxation rate.**

12

13 (a) Except as otherwise provided by this section and  
14 W.S. 39-17-205, the total tax on diesel fuels shall be  
15 ~~twenty-four cents (\$.24),~~ for the period beginning  
16 July 1, 2022 and ending June 30, 2023, twenty-nine cents  
17  (\$.29) per gallon, for the period beginning July 1, 2023  
18  and ending June 30, 2024, thirty-four cents (\$.34) per  
19  gallon, and thereafter thirty-nine cents (\$.39) per gallon.

20 The rate shall be imposed as follows:

21

22 (i) There is levied and shall be collected a  
23 license tax of ~~twenty-three cents (\$.23),~~ for the period

1 beginning July 1, 2022 and ending June 30, 2023, twenty-  
2 eight cents (\$.28) per gallon, for the period beginning  
3 July 1, 2023 and ending June 30, 2024, thirty-three cents  
4  (\$.33) per gallon, and thereafter thirty-eight cents (\$.38)  
5 per gallon on all diesel fuels used, sold or distributed  
6 for sale or use in this state;

7

8 **39-17-211. Distribution.**

9

10 (d) The department shall:

11

12 (ii) From the remainder, designate amounts  
13 attributable to five cents (\$.05) per gallon of the taxes  
14 collected for the period beginning July 1, 2022 and ending  
15 June 30, 2023, ten cents (\$.10) per gallon, for the period  
16 beginning July 1, 2023 and ending June 30, 2024, and  
17 fifteen cents (\$.15) per gallon thereafter only to be  
18 expended on highway construction, repair or maintenance and  
19 not for administration or operating expenses and distribute  
20 monthly the remainder as follows:".

21

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

23

1           (a) Except as otherwise provided by this section and  
2 W.S. 39-17-305, the total tax on alternative fuel used to  
3 propel a motor vehicle shall be ~~twenty-four cents (\$.24),~~  
4 for the period beginning July 1, 2022 and ending June 30,  
5 2023, twenty-nine cents (\$.29) per gallon, for the period  
6 beginning July 1, 2023 and ending June 30, 2024, thirty-  
7 four cents (\$.34) per gallon, and thereafter thirty-nine  
8 cents (\$.39) per gallon. The gasoline gallon equivalent  
9 (GGE) shall be used for compressed natural gas, liquid  
10 petroleum gas or electricity. The diesel gallon equivalent  
11 (DGE) shall be used for liquefied natural gas or renewable  
12 diesel. The rate shall be imposed as follows:

13

14           (i) There is levied and shall be collected a  
15 license tax of ~~twenty-three cents (\$.23),~~ for the period  
16 beginning July 1, 2022 and ending June 30, 2023, twenty-  
17 eight cents (\$.28) per gallon, for the period beginning  
18 July 1, 2023 and ending June 30, 2024, thirty-three cents  
19 (\$.33) per gallon, and thereafter thirty-eight cents (\$.38)  
20 per gallon, gasoline gallon equivalent or diesel gallon  
21 equivalent as appropriate on all alternative fuel used,  
22 sold or distributed for sale or use in this state to propel



1 a motor vehicle except for those fuels exempted under W.S.  
2 39-17-305;

3

4 **39-17-311. Distribution.**

5

6 (a) Except as otherwise provided in subsection (b) of  
7 this section, all alternative fuel license taxes and fees  
8 shall be distributed as follows:

9

10 (iv) After certifying the amounts provided by paragraph  
11 (iii) of this subsection, the department shall from the  
12 balance designate amounts attributable to five cents (\$.05)  
13 per gallon of the taxes collected for the period beginning  
14 July 1, 2022 and ending June 30, 2023, ten cents (\$.10) per  
15 gallon, for the period beginning July 1, 2023 and ending  
16 June 30, 2024, and fifteen cents (\$.15) per gallon  
17 thereafter only to be expended on highway construction,  
18 repair or maintenance and not for administration or  
19 operating expenses and shall certify the balance of taxes  
20 collected under this article to the state treasurer who  
21 shall distribute the remainder into the accounts within the  
22 state highway fund created under this subsection as  
23 follows:

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2

**Section 2.** This act is effective July 1, 2022.

3

4

(END)