

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Alternative fuel tax-electricity amendments.

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

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 the taxation
5 method for alternative fuel tax; amending and providing
6 definitions; imposing an annual decal fee for plug-in
7 hybrid vehicles; making conforming amendments; repealing
8 obsolete provisions; requiring rulemaking; and providing
9 for effective dates.

10

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

12

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

9

10 **31-3-102. Miscellaneous fees.**

11

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

14

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

19

20 (xxiv) An annual decal that shall include the
 21 bucking horse and rider emblem for a plug-in hybrid
 22 electric vehicle.....\$100.00

23

1 **39-17-301. Definitions.**

2

3 (a) As used in this article:

4

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

8

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

15

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

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

21

22 (xxv) "Gasoline gallon equivalent" or "GGE"
23 means the gasoline gallon equivalent applied to

1 nonliquefied compressed natural gas in the amount of five
2 and sixty-six hundredths (5.66) pounds of compressed
3 natural gas; ~~The gasoline gallon equivalent applied to~~
4 ~~electricity is 33.56 kilowatt hours (kWh);~~

5
6 (xxviii) "Hybrid electric vehicle" means a
7 vehicle that uses two (2) or more distinct power sources to
8 move the vehicle and cannot be recharged from any external
9 source of electricity including a wall socket. "Hybrid
10 electric vehicle" includes a vehicle which includes an
11 internal combustion engine and one (1) or more electric
12 motors but vehicles which use other mechanisms to capture
13 and use energy may also be included. "Hybrid electric
14 vehicle" does not include an all-electric vehicle or a
15 plug-in hybrid electric vehicle;

16
17 (xxxviii) "Plug-in hybrid electric vehicle"
18 means any motor vehicle that uses two (2) or more distinct
19 power sources to move the vehicle and that can be recharged
20 from any external source of electricity, including a wall
21 socket, and the electricity stored in the rechargeable
22 battery drives or contributes to drive the wheels of the
23 vehicle. "Plug-in hybrid electric vehicle" does not include

1 a hybrid electric vehicle, an all-electric vehicle, a
2 motorcycle as defined in W.S. 31-1-101(a)(xv)(E) or a
3 multipurpose vehicle as defined in W.S. 31-1-101(a)(xv)(M);
4

5 (xlvi) "User" means any person who uses
6 alternative fuel within this state ~~in an internal~~
7 ~~combustion engine~~ for the generation of power to propel a
8 motor vehicle upon a highway;
9

10 (l) "All-electric vehicle" means a motor vehicle
11 that uses electric energy to propel the vehicle, can be
12 recharged from an external source of electricity and can
13 use stored electricity to drive or contribute to driving
14 the wheels of the motor vehicle. "All-electric vehicle"
15 shall not include a hybrid electric vehicle, a plug-in
16 hybrid vehicle, a motorcycle as defined in W.S.
17 31-1-101(a)(xv)(E) or a multipurpose vehicle as defined in
18 W.S. 31-1-101(a)(xv)(M);
19

20 (li) "Charge" means to receive and store
21 electric energy;
22

1 (lii) "DC (direct current) fast charging
2 station" means a device used to charge an all-electric
3 vehicle that meets the definition of "DC Level 1," "DC
4 Level 2" or "DC Level 3" as defined in Standard J1772 of
5 the SAE International standards, or an equivalent power
6 output level.

7
8 **39-17-303. Imposition.**

9
10 (a) Taxable event. The following shall apply:

11
12 (iii) There is levied and shall be collected a
13 license tax on all electric energy used, sold or
14 distributed for sale or use in this state for charging an
15 all-electric vehicle at a DC fast charging station.

16
17 (c) Taxpayer. The following shall apply:

18
19 (ii) Each dealer shall collect the license tax
20 imposed by this article and is liable for the entire amount
21 of license taxes imposed. Each DC fast charging station
22 shall be metered as to the amount of electric energy used,
23 sold or distributed for charging.

1

2 **39-17-304. Taxation rate.**

3

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

12

13 (iv) Notwithstanding paragraphs (i) through
14 (iii) of this subsection, there is levied and shall be
15 collected a license tax of four cents (\$.04) per kilowatt
16 hour on all electricity used, sold or distributed for sale
17 or use in this state to propel a motor vehicle except for
18 those fuels exempted under W.S. 39-17-305.

19

20 **39-17-307. Compliance; collection procedures.**

21

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

23

1 (i) On or before the last day of each month:

2

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

10

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

19

20 (C) Each Wyoming licensed supplier with a
21 Wyoming retail location shall report, using the appropriate
22 equivalency formula, to the department all gallons or
23 kilowatt hours of alternative fuel used to propel a motor

1 vehicle during the preceding calendar month and remit taxes
2 due under this article for fuel sold to an end user or a
3 retail location;

4

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

12

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

20

21 (ii) Each person transporting, conveying or
22 bringing alternative fuel used to propel a motor vehicle
23 into this state for sale, use or distribution in this state

1 shall furnish the department a verified statement showing
2 the number of gallons or kilowatt hours, using the
3 appropriate equivalency formula, of alternative fuel
4 delivered during the month preceding the report, the name
5 of the person to whom the delivery was made and the place
6 of delivery;

7
8 (iii) Each person who exports alternative fuel
9 from this state shall report the number of gallons or
10 kilowatt hours exported, using the appropriate equivalency
11 formula, the destination state and the name of the person
12 to whom exported;

13
14 (iv) On or before the last day of each month:

15
16 (A) Each dealer, who is not licensed as a
17 distributor, shall submit a statement to the department in
18 a format required by the department showing the number of
19 gallons, gasoline gallon equivalent, kilowatt hours or
20 diesel gallon equivalent of alternative fuel acquired, the
21 person who supplied the alternative fuel and the total
22 gallons, kilowatt hours or gallon equivalents sold during

1 the preceding calendar month and remit any taxes due if the
2 point of taxation is at the dispenser;

3

4 **Section 2.** W.S. 39-17-303(a)(ii) is repealed.

5

6 *****
7 *****

8 **STAFF COMMENT**
9 **The repealed provision is provided for the Committee's**
10 **reference.**

11

12 **W.S. § 39-17-303(a)(ii) is a provision that ties the**
13 **imposition of a one-cent fuel tax to the balances of the**
14 **corrective action account and the environmental pollution**
15 **financial responsibility account. Similar language in the**
16 **gasoline-tax and diesel-tax provisions were repealed in**
17 **2015.**

18

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

20

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

22

23 (ii) The tax imposed by W.S. 39-17-304(a)(iii)
24 shall cease to be collected on the first day of the third
25 month following the date the department of environmental
26 quality notifies the director of the department of
27 transportation that the balance of the corrective action
28 account created by W.S. 35-11-1424 exceeds seventeen
29 million dollars (\$17,000,000.00) and the environmental
30 pollution financial responsibility account created by W.S.
31 35-11-1427 exceeds one million dollars (\$1,000,000.00). The
32 tax shall again be collected beginning on the first day of
33 the third month following the date the department of
34 environmental quality notifies the director of the
35 department of transportation that the balance of the
36 corrective action account has fallen below eleven million
37 dollars (\$11,000,000.00).

38

39 *****
40 *****

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

3

4 **Section 4.**

5

6 (a) Except as provided in subsection (b) of this
7 section, this act is effective July 1, 2025.

8

9 (b) Sections 1 and 2 of this act are effective
10 January 1, 2026.

11

12

(END)