

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Vehicle sales and use tax distribution-highway fund.

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

A BILL

for

1 AN ACT relating to sales and use tax; amending the
2 distribution of sales and use taxes on motor vehicles and
3 trailers to the highway fund as specified; specifying
4 applicability; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-111(b) (intro) and by creating a
9 new subsection (r) and 39-16-111(b) (intro) and by creating
10 a new subsection (p) are amended to read:

11

12 **39-15-111. Distribution.**

1

2 (b) Revenues earned under W.S. 39-15-104 during each
3 fiscal year shall be recognized as revenue during that
4 fiscal year for accounting purposes. Except as otherwise
5 provided in ~~subsection~~ subsections (p) and (r) of this
6 section, for all revenue collected by the department under
7 W.S. 39-15-104 the department shall:

8

9 (r) The department shall distribute all revenue
10 collected and remitted to the department under W.S. 39-15-
11 107(b)(i), (ii) and (viii) for sales taxes imposed under
12 W.S. 39-15-104 and transferred under W.S. 39-15-111(b)(i)
13 and (ii) on sales of motor vehicles and trailers to the
14 highway fund.

15

16 **39-16-111. Distribution.**

17

18 (b) Revenues earned under this article during each
19 fiscal year shall be recognized as revenue during that
20 fiscal year for accounting purposes. Except as otherwise
21 provided in subsection (p) of this section, revenue
22 collected by the department from the taxes imposed by this

1 article shall be transferred to the state treasurer who
2 shall, as specified by the department:

3

4 (p) The state treasurer shall distribute all revenue
5 collected and remitted to the department under W.S. 39-16-
6 107(b)(ii) through (iv) for use taxes imposed under W.S.
7 39-16-104 and transferred under W.S. 39-16-111(b)(i) and
8 (ii) on sales of motor vehicles and trailers to the highway
9 fund.

10

11 **Section 2.** This act shall apply to motor vehicle and
12 trailer purchases made on and after July 1, 2025. This act
13 shall apply to sales and use taxes on sales of motor
14 vehicles and trailers paid on and after July 1, 2025.

15

16 **Section 3.** This act is effective July 1, 2025.

17

18 (END)