

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO.

Highway funding.

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

A BILL

for

1 AN ACT relating to taxation and revenue; increasing fuel  
2 taxes; and providing for an effective date.

3

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

5

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

9

10       **39-17-104. Taxation rate.**

11

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)~~ twenty-nine cents (\$.29) per  
4 gallon for the period beginning July 1, 2026 and ending  
5 June 30, 2028 and thirty-four cents (\$.34) per gallon  
6 thereafter. The rate shall be imposed as follows:

7

8                   (i) There is levied and shall be collected a  
9 license tax of \_. ~~twenty-three cents (\$.23)~~ twenty-eight  
10 cents (\$.28) per gallon for the period beginning July 1,  
11 2026 and ending June 30, 2028 and thirty-three cents (\$.33)  
12 per gallon thereafter on all gasoline used, sold or  
13 distributed for sale or use in this state except for those  
14 fuels exempted under W.S. 39-17-105;

15

16                 **39-17-111. Distribution.**

17

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

21

22                   (ii) Deduct an amount collected on fuel used in  
23 snowmobiles, computed by multiplying the number of

1 snowmobiles for which registration and user fees have been  
2 paid during the current fiscal year under W.S.  
3 31-2-404(a)(i) and (iii) and 31-2-409(a)(ii) and (iii)  
4 times, ~~twenty-eight dollars and seventy-five cents (\$28.75)~~  
5 thirty-five dollars (\$35.00) for the period beginning July  
6 1, 2026 and ending June 30, 2028 and forty-one dollars and  
7 twenty-five cents (\$41.25) thereafter plus the number of  
8 gallons of gasoline used by snowmobiles for which  
9 registration fees have been paid during the current fiscal  
10 year under W.S. 31-2-404(a)(ii) times the current gasoline  
11 tax rate as defined by W.S. 39-17-104(a)(i). The number of  
12 gallons used by commercial snowmobiles shall be reported to  
13 the department by all businesses offering commercial  
14 snowmobile recreational leasing. The amounts computed shall  
15 be credited to a separate account to be expended by the  
16 department of state parks and cultural resources to improve  
17 snowmobile trails in Wyoming;

18

19 (iii) Deduct an amount collected on fuel used in  
20 motorboats, computed by multiplying the number of  
21 motorboats numbered during the current fiscal year under  
22 W.S. 41-13-102 plus the number of nonresident motorboats  
23 for which aquatic invasive species fees have been paid

1 during the immediately preceding fiscal year in accordance  
2 with W.S. 23-4-204 times, ~~twenty-eight dollars and~~  
3 ~~seventy-five cents (\$28.75)~~ thirty-five dollars (\$35.00)  
4 for the period beginning July 1, 2026 and ending June 30,  
5 2028 and forty-one dollars and twenty-five cents (\$41.25)  
6 thereafter. The amount computed shall be credited to a  
7 separate account to be expended by the department of state  
8 parks and cultural resources to improve, construct,  
9 maintain, operate and ensure the safety of facilities for  
10 use by motorboats and motorboat users at state parks and  
11 state recreation areas and to provide grants to  
12 governmental entities for improvement, construction,  
13 maintenance, operation and ensuring the safety of publicly  
14 owned boating facilities at public parks and recreational  
15 facilities;

16

17 (iv) Deduct an amount collected on fuel used in  
18 off-road recreational vehicles, computed by multiplying the  
19 number of off-road recreational vehicles for which user  
20 registration fees have been paid during the current fiscal  
21 year under W.S. 31-2-703(a) times, ~~eighteen dollars and~~  
22 ~~forty cents (\$18.40)~~ twenty-two dollars and forty cents  
23 (\$22.40) for the period beginning July 1, 2026 and ending

1     June 30, 2028 and twenty-six dollars and forty cents  
2     (\$26.40) thereafter. The amount computed shall be credited  
3     to a separate account to be expended by the department of  
4     state parks and cultural resources to improve off-road  
5     recreational vehicle trails in Wyoming.

6

7       **39-17-204. Taxation rate.**

8

9       (a) Except as otherwise provided by this section and  
10      W.S. 39-17-205, the total tax on diesel fuels shall be ~~twenty-four cents (\$.24)~~ ~~twenty-nine cents (\$.29)~~ per  
11      gallon for the period beginning July 1, 2026 and ending  
12      June 30, 2028 and thirty-four cents (\$.34) per gallon  
13      thereafter. The rate shall be imposed as follows:

14

15

16       (i) There is levied and shall be collected a  
17      license tax of ~~twenty-three cents (\$.23)~~ ~~twenty-eight~~  
18      cents (\$.28) per gallon for the period beginning July 1,  
19      2026 and ending June 30, 2028 and thirty-three cents (\$.33)  
20      per gallon thereafter on all diesel fuels used, sold or  
21      distributed for sale or use in this state;

22

23       **39-17-304. Taxation rate.**

1

2                   (a) Except as otherwise provided by this section and  
3 W.S. 39-17-305, the total tax on alternative fuel used to  
4 propel a motor vehicle shall be, ~~twenty-four cents (\$.24)~~  
5 twenty-nine cents (\$.29) per gallon for the period  
6 beginning July 1, 2026 and ending June 30, 2028 and thirty-  
7 four cents (\$.34) per gallon thereafter. The gasoline  
8 gallon equivalent (GGE) shall be used for compressed  
9 natural gas, liquid petroleum gas or electricity. The  
10 diesel gallon equivalent (DGE) shall be used for liquefied  
11 natural gas or renewable diesel. The rate shall be imposed  
12 as follows:

13

14                   (i) There is levied and shall be collected a  
15 license tax of, ~~twenty-three cents (\$.23)~~ twenty-eight  
16 cents (\$.28) per gallon for the period beginning July 1,  
17 2026 and ending June 30, 2028 and thirty-three cents (\$.33)  
18 per gallon thereafter, gasoline gallon equivalent or diesel  
19 gallon equivalent as appropriate on all alternative fuel  
20 used, sold or distributed for sale or use in this state to  
21 propel a motor vehicle except for those fuels exempted  
22 under W.S. 39-17-305;

23

1           **Section 2.** This act is effective July 1, 2026.

2

3 ( END )