

HOUSE BILL NO. _____

Fuel tax increase-2.

Sponsored by: Joint Transportation and Highways Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; increasing fuel
2 taxes; imposing the tax without exemptions; providing for
3 distribution; restricting expenditure of funds; providing a
4 definition; 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. 24-1-119, 39-17-104(d), 39-17-111(g),
9 39-17-204(c) and 39-17-211(f) are amended to read:

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11 **24-1-119. State highway fund created; income and**
12 **expenditure.**

13

14 (a) There is created a fund known as the state
15 highway fund, to the credit of which the state treasurer,
16 who is designated as the state official to receive all

1 amounts paid by the United States under the act of congress
2 approved July 11, 1916, shall place all monies previously
3 received for the fund, all money subsequently received from
4 the United States, under cooperative agreements as
5 authorized, all money derived from taxes levied for such
6 purpose or appropriated for the fund, all monies received
7 from the sale of state bonds for highway construction or
8 improvement, all money received from the counties under
9 cooperative agreements as hereinbefore authorized, and all
10 other monies received from donations or bequests, which may
11 be accepted by the commission on behalf of the state of
12 Wyoming, or from any source designated by law for that
13 purpose. Except as provided in subsection (b) of this
14 section, all monies in the fund shall be available for the
15 purpose of this act without further appropriation and no
16 warrant shall be drawn on the fund excepting on a voucher
17 approved by the director of the department of
18 transportation or an assistant authorized by the director
19 and approved by the transportation commission. It is
20 provided that seventy-five percent (75%) of the amount of
21 any bond issue subsequently issued by the state of Wyoming
22 for the construction or improvement of state highways,
23 after the payment of overhead expense, shall be apportioned
24 to and spent in each county in the proportion which the

1 assessed valuation of each county by the last general
2 assessment bears to the total assessment of the state.

3
4 (b) A multi-lane highway account shall be established
5 within the state highway fund. Funds within the account
6 shall be available as provided in subsection (a) of this
7 section except that they shall be used solely for the
8 purposes of construction and maintenance of multi-lane
9 state highways within the state. For purposes of this
10 section "multi-lane" means more than two (2) lanes.

11
12 **39-17-104. Taxation rate.**

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14 (d) In addition to the tax collected pursuant to
15 subsections (a) through (c) of this section, ~~for the period~~
16 ~~July 1, 1998, through June 30, 2002,~~ there is levied and
17 shall be collected a license ~~fee~~ tax of ~~two cents (\$.02)~~
18 three cents (\$.03) per gallon on all gasoline used, sold or
19 distributed for sale or use in Wyoming. No exemption
20 created in this article for gasoline used, sold or
21 distributed for sale or use in Wyoming shall apply to the
22 license tax imposed under this subsection.

23
24 **39-17-111. Distribution.**

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2 (g) Revenues from gasoline taxes under W.S.
3 39-17-104(d) shall be transferred to the state treasurer
4 who shall deposit them only into the multi-lane highway
5 account within the state highway fund. The provisions of
6 subsections (c) and (d) of this section and W.S.
7 39-17-105(c) shall not apply to the tax imposed by W.S.
8 39-17-104(d).

9

10 **39-17-204. Taxation rate.**

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12 (c) In addition to the tax collected pursuant to
13 subsections (a) and (b) of this section, ~~for the period~~
14 ~~July 1, 1998, through June 30, 2002,~~ there is levied and
15 shall be collected a license ~~fee~~ tax of ~~two cents (\$.02)~~
16 three cents (\$.03) per gallon on all dyed and undyed diesel
17 fuel used, sold or distributed for sale or use in Wyoming.
18 No exemption created in this article for dyed or undyed
19 diesel fuel used, sold or distributed for sale or use in
20 Wyoming shall apply to the license tax imposed under this
21 subsection.

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23 **39-17-211. Distribution.**

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1 (f) Revenues from diesel fuel taxes under W.S.
2 39-17-204(c) shall be transferred to the state treasurer
3 who shall deposit them only into the multi-lane highway
4 account within the state highway fund. The provisions of
5 W.S. 39-17-205(c) through (e), 39-17-203(b)(iii) and
6 subsections (a), (b) and (d) of this section shall not
7 apply to the tax imposed by W.S. 39-17-204(c).

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9 **Section 2.** 2000 Wyoming Session Laws, Chapter 64,
10 Section 3 is repealed.

11
12 **Section 3.** This act is effective July 1, 2003.

13
14 (END)