

SENATE FILE NO. SF0031

Recreational vehicle gas tax distribution.

Sponsored by: Joint Travel, Recreation, Wildlife and  
Cultural Resources Interim Committee

A BILL

for

1 AN ACT relating to gasoline tax distribution; modifying the  
2 gasoline tax distribution formulas for snowmobile and  
3 motorboat use; removing the sunset on motorboat gasoline  
4 tax distribution formula; creating a gasoline tax  
5 distribution formula for off-road recreational vehicles;  
6 specifying use of the new distribution; and providing for  
7 an effective date.

8

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

10

11 **Section 1.** W.S. 39-17-111(c)(ii), (iii) and by  
12 creating a new paragraph (iv) is amended to read:

13

14 **39-17-111. Distribution.**

15

1 (c) The department shall certify to the state  
2 treasurer amounts to be credited to appropriate accounts  
3 based upon deductions from the taxes collected under this  
4 article in the following order:

5  
6 (ii) Deduct an amount collected on fuel used in  
7 snowmobiles, computed by multiplying the number of  
8 snowmobiles for which registration and user fees have been  
9 paid during the current fiscal year under W.S.  
10 31-2-404(a)(i) and 31-2-409(a)(ii) times ~~sixteen dollars~~  
11 ~~and twenty-five cents (\$16.25)~~ the tax imposed by W.S.  
12 39-17-104(a) on two hundred twenty-five (225) gallons of  
13 gasoline, plus the number of snowmobiles for which  
14 registration fees have been paid during the current fiscal  
15 year under W.S. 31-2-404(a)(ii) times ~~thirty-two dollars~~  
16 ~~and fifty cents (\$32.50)~~ the tax imposed by W.S.  
17 39-17-104(a) on one thousand two hundred eighty (1,280)  
18 gallons of gasoline. The amount computed shall be credited  
19 to an account within the earmarked revenue fund to be  
20 expended by the department of state parks and cultural  
21 resources to improve snowmobile trails in Wyoming;

22  
23 (iii) ~~Until June 30, 2003,~~ Deduct an amount  
24 collected on fuel used in motorboats, computed by

1 multiplying the number of motorboats numbered during the  
2 current fiscal year under W.S. 41-13-102 and five thousand  
3 (5,000) nonresident motorboats times ~~sixteen dollars and~~  
4 ~~twenty five cents (\$16.25)~~ the tax imposed by W.S.  
5 39-17-104(a) on one hundred twenty-five (125) gallons of  
6 gasoline. The amount computed shall be credited to an  
7 account within the earmarked revenue fund to be expended by  
8 the department of state parks and cultural resources to  
9 improve facilities for use by motorboats and motorboat  
10 users at state parks and state recreation areas and to  
11 provide grants to governmental entities for improvement of  
12 publicly owned boating facilities at public parks and  
13 recreational facilities;

14

15 (iv) Deduct an amount collected on fuel used in  
16 off-road recreational vehicles, computed by multiplying the  
17 number of off-road recreational vehicles for which user  
18 registration fees have been paid during the current fiscal  
19 year under W.S. 31-2-703(a) times the tax imposed by W.S.  
20 39-17-104(a) on one hundred twenty-five (125) gallons of  
21 gasoline. The amount computed shall be credited to an  
22 account within the earmarked revenue fund to be expended by  
23 the department of state parks and cultural resources to  
24 improve off-road recreational vehicle trails in Wyoming.

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2       **Section 2.** This act is effective July 1, 2003.

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(END)