

HOUSE BILL NO. HB0152

Fuel tax-county option.

Sponsored by: Representative(s) Baker

A BILL

for

1 AN ACT relating to taxation and revenue; authorizing a
2 county optional fuel tax as specified; providing for
3 distribution; amending related provisions; and providing
4 for an effective date.

5

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

7

8 **Section 1.** W.S. 39-17-103(a) by creating a new
9 paragraph (iii), 39-17-104 by creating a new subsection
10 (e), 39-17-105(a), 39-17-111 by creating a new subsection
11 (j), 39-17-203(a) by creating a new paragraph (v),
12 39-17-204 by creating a new subsection (e), 39-17-205(b)
13 through (e) and 39-17-211 by creating a new subsection (g)
14 are amended to read:

15

16 **39-17-103. Imposition.**

17

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

2

3 (iii) The following provisions apply to the
4 optional county fuel tax under W.S. 39-17-104(e):

5

6 (A) The board of county commissioners may
7 adopt a resolution imposing a tax on fuel purchased within
8 the county. Any tax imposed under this paragraph shall
9 commence on the first day of the second month following the
10 adoption of the resolution. The tax shall terminate on the
11 last day of the month following two (2) years after the
12 adoption of the resolution unless earlier extended by the
13 board. Within ten (10) days following adoption of the
14 resolution by the board, the county treasurer shall notify
15 the department of transportation of the requirement for the
16 imposition of the optional tax, and shall, upon expiration
17 of the tax, notify the department that the optional tax is
18 terminated. The department of transportation shall, upon
19 notification, inform any person within the county who sells
20 or offers to sell fuel for use in motor vehicles of the
21 requirement for the collection and payment of the
22 additional tax. After receipt of notice that the tax has
23 been terminated, the department shall notify any person

1 selling or offering to sell fuel in the county of the
2 termination of the tax;

3
4 (B) The first county or counties imposing
5 the tax provided by this paragraph shall be responsible for
6 payment of costs incurred by the department to initially
7 set up computer records and support systems for
8 administration of the tax. The costs shall be withheld by
9 the state treasurer from the proceeds to be distributed
10 until such costs are fully recovered.

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

13
14 (e) In addition to the state tax imposed under
15 subsection (a) of this section, any county of the state may
16 impose a license tax at a rate in increments of one cent
17 (\$.01) per gallon not to exceed a rate of three cents
18 (\$.03) per gallon on all gasoline used, sold or distributed
19 for sale or use in the county except for those fuels
20 exempted under W.S. 39-17-105.

21
22 **39-17-105. Exemptions.**

23

1 (a) Gasoline exported or sold at a Wyoming terminal
2 rack and directly exported outside the state, other than in
3 the fuel supply tank of a motor vehicle, by a person
4 licensed as an exporter in this state is exempt from the
5 license tax imposed under W.S. 39-17-104(a)(i) through
6 (iii) and (e). The exempt sales shall be reported on or
7 before the last business day of the month on forms provided
8 by the department. The sales reports are invalid if not
9 submitted to the department within one (1) year following
10 date of sale. Gasoline directly exported, other than in the
11 fuel supply tank of a motor vehicle, by a Wyoming licensed
12 supplier, is exempt from the additional license tax imposed
13 under W.S. 39-17-104(a)(iii). Exchanges and sales of
14 gasoline between suppliers are exempt from the license tax
15 under this section.

16

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

18

19 (j) All taxes collected under W.S. 39-17-104(e) shall
20 be transferred to the state treasurer who shall transfer
21 the amount to the county from which the taxes were imposed.
22 Subsections (a) through (h) of this section shall not apply
23 to the tax imposed by W.S. 39-17-104(e). Any refund for
24 any overpayment of this tax shall be taken from the taxes

1 collected pursuant to W.S. 39-17-104(e). The county
 2 treasurer shall distribute any amounts received from the
 3 state treasurer within the county as provided by this
 4 subsection:

5
 6 (i) For distribution to the county, the county
 7 treasurer shall multiply each mile, or portion thereof, of
 8 designated public roadway consisting of:

9
 10 (A) Dirt by one (1);

11
 12 (B) Gravel by two (2);

13
 14 (C) Pavement by four (4).

15
 16 (ii) For distribution to each incorporated
 17 municipality within the county, the county treasurer shall
 18 multiply each mile, or portion thereof, of designated
 19 street, alley or other public roadway consisting of:

20
 21 (A) Dirt by one (1);

22
 23 (B) Gravel by two (2);

24

1 (C) Pavement by four (4).

2

3 (iii) The county treasurer shall then total the
4 amounts in paragraphs (i) and (ii) of this subsection and
5 determine the ratio that the sum of paragraph (i), and
6 paragraph (ii) of this subsection for each incorporated
7 municipality in the county is to that total. The treasurer
8 shall then distribute the amounts to the county and to each
9 incorporated municipality within the county based upon that
10 proportion to the total amount of taxes collected. The tax
11 proceeds shall be used for the construction, maintenance
12 and repair of public roadways within the county or
13 incorporated municipality.

14

15 **39-17-203. Imposition.**

16

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

18

19 (v) The following provisions apply to the
20 optional county fuel tax under W.S. 39-17-204(e):

21

22 (A) The board of county commissioners may
23 adopt a resolution imposing a tax on fuel purchased within
24 the county. Any tax imposed under this paragraph shall

1 commence on the first day of the second month following the
2 adoption of the resolution. The tax shall terminate on the
3 last day of the month following two (2) years after the
4 adoption of the resolution unless earlier extended by the
5 board. Within ten (10) days following adoption of the
6 resolution by the board, the county treasurer shall notify
7 the department of transportation of the requirement for the
8 imposition of the optional tax, and shall, upon expiration
9 of the tax, notify the department that the optional tax is
10 terminated. The department of transportation shall, upon
11 notification, inform any person within the county who sells
12 or offers to sell fuel for use in motor vehicles of the
13 requirement for the collection and payment of the
14 additional tax. After receipt of notice that the tax has
15 been terminated, the department shall notify any person
16 selling or offering to sell fuel in the county of the
17 termination of the tax.

18
19 (B) The first county or counties imposing
20 the tax provided by this paragraph shall be responsible for
21 payment of costs incurred by the department to initially
22 set up computer records and support systems for
23 administration of the tax. The costs shall be withheld by

1 the state treasurer from the proceeds to be distributed
2 until such costs are fully recovered.

3
4 **39-17-204. Taxation rate.**

5
6 (e) In addition to the state tax imposed under
7 subsection (a) of this section, any county of the state may
8 impose a license tax at a rate in increments of one cent
9 (\$.01) per gallon not to exceed a rate of three cents
10 (\$.03) per gallon on all gasoline used, sold or distributed
11 for sale or use in the county except for those fuels
12 exempted under W.S. 39-17-105.

13
14 **39-17-205. Exemptions.**

15
16 (b) Diesel fuel sold at a Wyoming terminal rack and
17 directly exported, other than in the fuel supply tank of a
18 motor vehicle, by a person licensed as an exporter in this
19 state is exempt from the license tax imposed under W.S.
20 39-17-204(a) (i) ~~, and~~ (ii) and (e). The exempt sales shall
21 be reported on or before the last business day of the month
22 on forms provided by the department. The sales reports are
23 invalid if not submitted to the department within one (1)
24 year following the date of sale.

1

2 (c) Exchanges or sales of diesel fuel between
3 suppliers are exempt from the license tax under W.S.
4 39-17-204(a) (i) and (e). Diesel fuel directly exported,
5 other than in the fuel supply tank of a motor vehicle, by a
6 supplier is exempt from the license tax under W.S.
7 39-17-204(a) (i) and (e).

8

9 (d) Dyed diesel fuel as defined in W.S.
10 39-17-201(a) (ix) is exempt from the license tax under W.S.
11 39-17-204(a) (i) and (e).

12

13 (e) Diesel fuel directly exported, other than in the
14 fuel supply tank of a motor vehicle, by a Wyoming licensed
15 supplier is exempt from the additional license tax imposed
16 under W.S. 39-17-204(a) (ii) and (e).

17

18 **39-17-211. Distribution.**

19

20 (g) All taxes collected under W.S. 39-17-204(e) shall
21 be transferred to the state treasurer who shall transfer
22 the amount to the county from which the taxes were imposed.
23 Subsections (a) through (f) of this section shall not apply
24 to the tax imposed by W.S. 39-17-204(e). Any refund for

1 any overpayment of this tax shall be taken from the taxes
2 collected pursuant to W.S. 39-17-204(e). The county
3 treasurer shall distribute any amounts received from the
4 state treasurer within the county as provided by this
5 subsection:

6
7 (i) For distribution to the county, the county
8 treasurer shall multiply each mile, or portion thereof, of
9 designated public roadway consisting of:

10
11 (A) Dirt by one (1);

12
13 (B) Gravel by two (2);

14
15 (C) Pavement by four (4).

16
17 (ii) For distribution to each incorporated
18 municipality within the county, the county treasurer shall
19 multiply each mile, or portion thereof, of designated
20 street, alley or other public roadway consisting of:

21
22 (A) Dirt by one (1);

23
24 (B) Gravel by two (2);

1

2

(C) Pavement by four (4).

3

4

5

(iii) The county treasurer shall then total the amounts in paragraphs (i) and (ii) of this subsection and

6

determine the ratio that the sum of each paragraph (i), and

7

paragraph (ii) of this subsection is to that total. The

8

treasurer shall then distribute the amounts to the county

9

and to each incorporated municipality within the county

10

based upon that proportion to the total amount of taxes

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collected. The tax proceeds shall be used for the

12

construction, maintenance and repair of public roadways

13

within the county or incorporated municipality.

14

15

Section 2. This act is effective July 1, 2004.

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(END)