

HOUSE BILL NO. HB0186

Gasoline tax-agricultural exemption-2.

Sponsored by: Representative(s) Anderson, R., Miller and
Semlek

A BILL

for

1 AN ACT relating to fuel tax; providing for a gasoline tax
2 exemption for certain gasoline purchased and used for
3 agricultural purposes as specified; providing procedures;
4 amending definitions; amending related provisions;
5 repealing conflicting provision; and providing for an
6 effective date.

7

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

9

10 **Section 1.** W.S. 39-17-101(a)(i) and by creating a new
11 paragraph (xxviii), 39-17-107(a)(iv)(C), 39-17-109(c)(iv)
12 and by creating a new paragraph (vi) and 39-17-201(a)(xii)
13 are amended to read:

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15 **39-17-101. Definitions.**

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1 (a) As used in this article:

2

3 (i) "Agricultural purposes" means the
4 cultivation of soil, raising or harvesting any agricultural
5 or horticultural commodity including the raising, shearing,
6 feeding, caring for, grazing, training and management of
7 livestock, bees, poultry, furbearing animals and wildlife
8 for gain, sale or profit, but excluding a custom

9 operation;i. No person shall be granted an agricultural
10 credit under W.S. 39-17-105(c) unless that person had
11 gross revenues from agricultural products including the
12 furnishing of pasture, forage, care or management of
13 livestock averaging not less than ten thousand dollars
14 (\$10,000.00) during the preceding two (2) calendar years;

15

16 (xxviii) "Highway" means as defined in W.S.
17 39-17-201(a)(xii).

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19 **39-17-107. Compliance; collection procedures.**

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21 (a) Returns and reports. The following shall apply:

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23 (iv) On or before the last day of each month:

24

1 (C) Each distributor or importer shall
2 submit a statement to the department in a format required
3 by the department ~~which may include the amount of bulk~~
4 ~~delivery tax credits granted under W.S. 39-17-105(e)~~ for
5 the preceding calendar month for the purpose of obtaining a
6 refund from the department for taxes paid pursuant to this
7 section.

8
9 **39-17-109. Taxpayer remedies.**

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11 (c) Refunds. The following shall apply:

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13 (iv) On or before the last day of each month
14 every distributor shall submit a statement to the
15 department on forms furnished by or in a format required by
16 the department ~~which may include the amount of bulk~~
17 ~~delivery tax credits granted under W.S. 39-17-105(e)~~ for
18 the preceding calendar month for the purpose of obtaining a
19 refund from the department for taxes paid pursuant to W.S.
20 39-17-107(a)(i);

21
22 (vi) Gasoline purchased for agricultural
23 purposes as defined in W.S. 39-17-101(a)(i) and used in
24 nonhighway operations is exempt from the license tax under

1 W.S. 39-17-104(a)(i) and (ii) as declared by the applicant.
2 Any person claiming an agricultural gas tax exemption for
3 which the license tax has been paid shall submit a record
4 of purchases and shall specify the percentage of such
5 purchases qualifying for the exemption on a form provided
6 by or in a format required by the department, along with
7 receipts detailing the gallons purchased and license taxes
8 paid. The refund form and receipts shall be invalid if not
9 submitted to the department within one (1) year following
10 the date of purchase. Not to exceed sixty (60) days
11 following submission of the information required by this
12 paragraph, the department shall issue a refund of the
13 qualified gasoline license tax.

14
15 **39-17-201. Definitions.**

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17 (a) As used in this article:

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19 (xii) "Highway" means any road, thoroughfare or
20 public way of any kind in Wyoming except United States
21 forest service ~~development~~ and bureau of land management
22 roads and any public highway which is required to be
23 maintained entirely at private expense;

1 **Section 2.** W.S. 39-17-105(c) is repealed.

2

3 **Section 3.** This act is effective July 1, 2009.

4

5 (END)