

SENATE FILE NO. SF0086

Agricultural fuel tax exemption.

Sponsored by: Senator(s) Meier, Cooper, Driskill, Hicks,  
Nutting and Peterson and Representative(s)  
Brechtel, Byrd, Davison, McKim, Moniz,  
Pedersen, Shepperson, Teeters, Throne and  
Wallis

A BILL

for

1 AN ACT relating to taxation and revenue; providing  
2 qualifications for the agricultural gas tax credit and  
3 diesel tax exemption as specified; and providing for an  
4 effective date.

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

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8 **Section 1.** W.S. 39-17-101(a)(i) and 39-17-209(c)(i)  
9 are amended to read:

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11 **39-17-101. Definitions.**

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13 (a) As used in this article:

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1           (i) "Agricultural purposes" means the  
2 cultivation of soil, raising or harvesting any agricultural  
3 or horticultural commodity including the raising, shearing,  
4 feeding, caring for, grazing, training and management of  
5 livestock, bees, poultry, furbearing animals and wildlife  
6 for gain, sale or profit, but excluding a custom operation.  
7 No person shall be granted an agricultural credit under  
8 W.S. 39-17-105(c) unless that person had gross revenues  
9 from agricultural products including the furnishing of  
10 pasture, forage, care or management of livestock averaging  
11 not less than ten thousand dollars (\$10,000.00) during the  
12 preceding two (2) calendar years. An adequate showing by  
13 the person that he qualifies for the agricultural credit  
14 under W.S. 39-17-105(c) shall be valid for not less than  
15 four (4) years unless there is a change in circumstances  
16 which renders the person unqualified for the agricultural  
17 credit;

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19           **39-17-209. Taxpayer remedies.**

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21           (c) Refunds. The following shall apply:

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23           (i) Undyed diesel fuel purchased for  
24 agricultural purposes as defined in W.S. 39-17-201(a) (i) is

1 exempt from a percentage of the license tax under W.S.  
2 39-17-204(a)(i) as declared by the applicant. An adequate  
3 showing by the person that he qualifies for the exemption  
4 for agricultural purposes shall be valid for not less than  
5 four (4) years unless there is a change in circumstances  
6 which renders the person unqualified for the agricultural  
7 exemption;

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9 **Section 2.** This act is effective July 1, 2011.

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(END)