

ORIGINAL SENATE
FILE NO. 0093

ENROLLED ACT NO. 39, SENATE

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING
2014 BUDGET SESSION

AN ACT relating to fuel tax; amending the time for application for an agricultural gas and diesel tax refund; and providing for an effective date.

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

Section 1. W.S. 39-17-109(c)(vi) and 39-17-210(a) are amended to read:

39-17-109. Taxpayer remedies.

(c) Refunds. The following shall apply:

(vi) Gasoline purchased for agricultural purposes as defined in W.S. 39-17-101(a)(i) is qualified for a refund of the license tax imposed under W.S. 39-17-104(a)(i) and (ii) as declared by the applicant. Any person claiming a refund of the agricultural gas tax for which the license tax has been paid shall submit a record of purchases and shall specify the percentage of such purchases qualifying for the refund on a form provided by or in a format required by the department, along with receipts detailing the bulk gallons purchased and license taxes paid. The department shall establish by rule a form or the format for applying for the refund under this subsection. The refund form and receipts shall be invalid if not submitted to the department within ~~one (1) year~~ eighteen (18) months following the date of purchase. Not to exceed sixty (60) days following submission of the information required by this paragraph, the department shall issue a refund of the qualified gasoline license tax.

39-17-210. Statute of limitations.

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(a) The refund form and receipts, as provided for in W.S. 39-17-209(c)(i) ~~and (ii)~~ are invalid if not submitted to the department within ~~one (1) year~~ eighteen (18) months following date of purchase.

Section 2. This act is effective July 1, 2014.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk