

DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION

HOUSE BILL NO. _____

Phased in fuel tax increase.

Sponsored by: Joint Transportation, Highways and Military
Affairs Interim Committee

A BILL

for

1 AN ACT relating to fuel tax; increasing the gasoline and
2 diesel fuel taxation rate as specified; and providing for
3 an effective date.

4

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

6

7 **Section 1.** W.S. 39-17-104(a)(intro) and (i) and
8 39-17-204(a)(intro) and (i) are amended to read:

9

10 **39-17-104. Taxation rate.**

11

12 (a) Except as otherwise provided by this section and
13 W.S. 39-17-105, the total tax on gasoline shall be fourteen

1 ~~cents (\$.14)~~ seventeen cents (\$.17) per gallon. Effective
2 July 1, 2012 until June 30, 2013, except as otherwise
3 provided by this section and W.S. 39-17-105, the total tax
4 on gasoline shall be twenty cents (\$.20) per gallon.
5 Effective July 1, 2013, except as otherwise provided by
6 this section and W.S. 39-17-105, the total tax on gasoline
7 shall be twenty-four cents (\$.24) per gallon. The rate
8 shall be imposed as follows:

9
10 (i) There is levied and shall be collected a
11 license tax of ~~thirteen cents (\$.13)~~ sixteen cents (\$.16)
12 per gallon on all gasoline used, sold or distributed for
13 sale or use in this state except for those fuels exempted
14 under W.S. 39-17-105. Effective July 1, 2012 until June 30,
15 2013 there is levied and shall be collected a license tax
16 of nineteen cents (\$.19) per gallon on all gasoline used,
17 sold or distributed for sale or use in this state except
18 for those fuels exempted under W.S. 39-17-105. Effective
19 July 1, 2013, there is levied and shall be collected a
20 license tax of twenty-three cents (\$.23) per gallon on all
21 gasoline used, sold or distributed for sale or use in this
22 state except for those fuels exempted under W.S. 39-17-105;

23

1 **39-17-204. Taxation rate.**

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3 (a) Except as otherwise provided by this section and
4 W.S. 39-17-205, the total tax on diesel fuels shall be
5 ~~fourteen cents (\$.14)~~ seventeen cents (\$.17) per gallon.
6 Effective July 1, 2012 until June 30, 2013, except as
7 otherwise provided by this section and W.S. 39-17-205, the
8 total tax on diesel fuels shall be twenty cents (\$.20) per
9 gallon. Effective July 1, 2013, except as otherwise
10 provided by this section and W.S. 39-17-205, the total tax
11 on diesel fuels shall be twenty-four cents (\$.24) per
12 gallon. The rate shall be imposed as follows:

13

14 (i) There is levied and shall be collected a license tax
15 of ~~thirteen cents (\$.13)~~ sixteen cents (\$.16) per gallon on
16 all diesel fuels used, sold or distributed for sale or use
17 in this state. Effective July 1, 2012 until June 30, 2013,
18 there is levied and shall be collected a license tax of
19 nineteen cents (\$.19) per gallon on all diesel fuels used,
20 sold or distributed for sale or use in this state.
21 Effective July 1, 2013, there is levied and shall be
22 collected a license tax of twenty-three cents (\$.23) per

1 gallon on all diesel fuels used, sold or distributed for
2 sale or use in this state;

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*****STAFF COMMENT*****

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The phase-in dates can be set to the calendar
6 year or the fiscal year. WyDOT has indicated
7 that using the fiscal year will be
8 administratively more simple. However, the dates
9 can be adjusted to conform to the calendar year
10 if it is the Committee's desire.

11

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

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(END)