

HOUSE BILL NO. HB0079

Fuel tax-2.

Sponsored by: Representative(s) Hallinan, Blake, Hammons
and Zwonitzer, Dv. and Senator(s) Landen

A BILL

for

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

5

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

7

8 **Section 1.** W.S. 39-14-801(e)(i), 39-17-104(a)(intro)
9 and by creating a new paragraph (iv), 39-17-111 by creating
10 a new subsection (j), 39-17-204(a)(intro) and by creating a
11 new paragraph (iv) and 39-17-211 by creating a new
12 subsection (h) are amended to read:

13

14 **39-14-801. Severance tax distributions; distribution**
15 **account created; formula.**

16

1 (e) Deposits into the account created by subsection
2 (a) of this section shall be distributed as follows,
3 subject to subsections (b) through (d) of this section:
4

5 (i) To the general fund, sixty-two and twenty-
6 six hundredths percent (62.26%). From this distribution:
7

8 (A) An amount equal to the amount of tax
9 collected under W.S. 39-17-104(a)(iv) for the same period
10 shall be distributed in accordance with W.S. 39-17-111(j);
11

12 (B) An amount equal to the amount of tax
13 collected under W.S. 39-17-204(a)(iv) for the same period
14 shall be distributed in accordance with W.S. 39-17-211(h).
15

16 **39-17-104. Taxation rate.**
17

18 (a) Except as otherwise provided by this section and
19 W.S. 39-17-105, the total tax on gasoline shall be ~~fourteen~~
20 ~~cents (\$.14)~~ fifteen cents (\$.15) per gallon. Effective
21 January 1, 2010 until December 31, 2010, except as
22 otherwise provided by this section and W.S. 39-17-105, the
23 total tax on gasoline shall be seventeen cents (\$.17) per
24 gallon. Effective January 1, 2011, except as otherwise

1 provided by this section and W.S. 39-17-105, the total tax
2 on gasoline shall be nineteen cents (\$.19) per gallon. The
3 rate shall be imposed as follows:

4
5 (iv) In addition to the tax collected pursuant
6 to paragraphs (i) through (iii) of this subsection,
7 effective January 1, 2009 through December 31, 2009 there
8 is levied and shall be collected a license tax of one cent
9 (\$.01) per gallon on all gasoline used, sold or distributed
10 for sale or use in this state except for those fuels
11 exempted under W.S. 39-17-105(a) and (d). Effective
12 January 1, 2010 until December 31, 2010 in addition to the
13 tax collected pursuant to paragraphs (i) through (iii) of
14 this subsection there is levied and shall be collected a
15 license tax of three cents (\$.03) per gallon on all
16 gasoline used, sold or distributed for sale or use in this
17 state except for those fuels exempted under W.S.
18 39-17-105(a) and (d). Effective January 1, 2011 in
19 addition to the tax collected pursuant to paragraphs (i)
20 through (iii) of this subsection there is levied and shall
21 be collected a license tax of five cents (\$.05) per gallon
22 on all gasoline used, sold or distributed for sale or use
23 in this state except for those fuels exempted under W.S.
24 39-17-105(a) and (d).

1
2 **39-17-111. Distribution.**

3
4 (j) All taxes collected under W.S. 39-17-104(a)(iv)
5 and a matching amount as provided by W.S.
6 39-14-801(e)(i)(A) shall be distributed in the same
7 proportions and to the same recipients as provided under
8 subsection (d) of this section. These monies shall be
9 distributed on the same schedule as specified for severance
10 tax distributions in W.S. 39-14-211(e).

11
12 **39-17-204. Taxation rate.**

13
14 (a) Except as otherwise provided by this section and
15 W.S. 39-17-205, the total tax on diesel fuels shall be
16 ~~fourteen cents (\$.14)~~ fifteen cents (\$.15) per gallon.
17 Effective January 1, 2010 until December 31, 2010, except
18 as otherwise provided by this section and W.S. 39-17-205,
19 the total tax on diesel fuels shall be seventeen cents
20 (\$.17) per gallon. Effective January 1, 2011, except as
21 otherwise provided by this section and W.S. 39-17-205, the
22 total tax on diesel fuels shall be nineteen cents (\$.19)
23 per gallon. The rate shall be imposed as follows:
24

1 (iv) In addition to the tax collected pursuant
2 to paragraphs (i) through (iii) of this subsection,
3 effective January 1, 2009 through December 31, 2009 there
4 is levied and shall be collected a license tax of one cent
5 (\$.01) per gallon on all diesel fuels used, sold or
6 distributed for sale or use in this state except for those
7 fuels exempted under W.S. 39-17-205(b), (c) and (e).
8 Effective January 1, 2010 until December 31, 2010 in
9 addition to the tax collected pursuant to paragraphs (i)
10 through (iii) of this subsection there is levied and shall
11 be collected a license tax of three cents (\$.03) per gallon
12 on all diesel fuel used, sold or distributed for sale or
13 use in this state except for those fuels exempted under
14 W.S. 39-17-205(b), (c) and (e). Effective January 1, 2011
15 in addition to the tax collected pursuant to paragraphs (i)
16 through (iii) of this subsection there is levied and shall
17 be collected a license tax of five cents (\$.05) per gallon
18 on all gasoline used, sold or distributed for sale or use
19 in this state except for those fuels exempted under W.S.
20 39-17-105(b), (c) and (e).

21

22 **39-17-211. Distribution.**

23

1 (h) All taxes collected under W.S. 39-17-204(a)(iv)
2 and a matching amount as provided by W.S.
3 39-14-801(e)(i)(B) shall be distributed in the same
4 proportions and to the same recipients as provided under
5 subsection (d) of this section. These monies shall be
6 distributed on the same schedule as specified for severance
7 tax distributions in W.S. 39-14-211(e).

8

9 **Section 2.** This act is effective January 1, 2009.

10

11

(END)