

HOUSE BILL NO. HB0069

Fuel tax natural gas.

Sponsored by: Representative(s) Larsen and Madden and
Senator(s) Von Flatern

A BILL

for

1 AN ACT relating to fuel tax; specifying the amounts of
2 liquefied and nonliquefied natural gas that are equivalent
3 to gasoline and diesel fuel for taxation purposes; and
4 providing for an 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. 39-17-104 by creating a new
9 subsection (e) and 39-17-204 by creating a new subsection
10 (e) are amended to read:

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12 **39-17-104. Taxation rate.**

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14 (e) The rate under subsection (a) of this section
15 shall be applied on a gasoline gallon equivalent as
16 specified in this subsection. The gasoline gallon

equivalent for nonliquefied compressed natural gas (CNG) is five and sixty-six hundredths (5.66) pounds of CNG if the dispenser is capable of providing a reading in pounds, one hundred twenty-six and sixty-seven hundredths (126.67) standard cubic feet if the dispenser reads in cubic feet or an amount of natural gas that has an energy content of one hundred fourteen thousand one hundred (114,100) British Thermal Units (BTU). The point of taxation for CNG under this subsection is at the dispenser.

39-17-204. Taxation rate.

(e) The rate under subsection (a) of this section shall be applied on a diesel gallon equivalent as specified in this subsection. The diesel gallon equivalent of liquefied natural gas (LNG) is six and six hundredths (6.06) pounds. The point of taxation for LNG under this subsection is at the dispenser.

1 **Section 2.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

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(END)