

HOUSE BILL NO. HB0007

Alternative fuel tax-electricity amendments.

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

A BILL

for

1 AN ACT relating to taxation and revenue; amending the
2 collection of and process for alternative fuel taxes;
3 providing a per kilowatt hour license tax on electricity
4 used to propel an electric vehicle; amending the taxation
5 method for alternative fuel tax; amending and providing
6 definitions; imposing an annual decal fee for plug-in
7 hybrid vehicles; making conforming amendments; repealing
8 obsolete provisions; requiring rulemaking; and providing
9 for effective dates.

10

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

12

13 **Section 1.** W.S. 31-3-102(a)(xxiii) and by creating a
14 new paragraph (xxiv), 39-17-301(a)(iv), (vii), (xvi),
15 (xxv), (xlviii) and by creating new paragraphs (1) through

1 (lii), 39-17-303(a) by creating a new paragraph (iii) and
 2 (c) by creating a new paragraph (ii), 39-17-304(a)(intro)
 3 and by creating a new paragraph (iv), and
 4 39-17-307(a)(i)(A) through (C), (E), (F), (ii), (iii) and
 5 (iv)(A) are amended to read:

6

7 **31-3-102. Miscellaneous fees.**

8

9 (a) The following fees shall be collected for the
 10 instruments or privileges indicated:

11

12 (xxiii) An annual decal which shall include the
 13 bucking horse and rider emblem for ~~a plug-in registered and~~
 14 ~~licensed electric~~ an all-electric vehicle as defined in
 15 W.S. ~~39-17-301(a)(xxxviii)~~ 39-17-301(a)(1)\$200.00

16

17 (xxiv) An annual decal that shall include the
 18 bucking horse and rider emblem for a plug-in hybrid
 19 electric vehicle.....\$100.00

20

21 **39-17-301. Definitions.**

22

23 (a) As used in this article:

1

2 (iv) "Billed gallons" means the gallons,
3 gasoline gallon equivalent (GGE), ~~or~~ diesel gallon
4 equivalent (DGE) or kilowatt hours billed to the customer;

5

6 (vii) "Bulk alternative fuel" means thirty-five
7 (35) gallons or more or the gasoline gallon equivalent, or
8 the diesel gallon equivalent, ~~or gasoline gallon equivalent~~
9 ~~for electricity delivered at one (1) time,~~ excluding
10 alternative fuels delivered into the attached tanks or
11 auxiliary tanks of a licensed motor vehicle;

12

13 (xvi) "Dispenser" means the point of taxation
14 for compressed natural gas, ~~and~~ liquefied natural gas and
15 any other alternative fuel designated by the department.
16 The "dispenser" is the point where the ~~gas~~ alternative fuel
17 is delivered into the fuel supply tank of a motor vehicle;

18

19 (xxv) "Gasoline gallon equivalent" or "GGE"
20 means the gasoline gallon equivalent applied to
21 nonliquefied compressed natural gas in the amount of five
22 and sixty-six hundredths (5.66) pounds of compressed

1 natural gasⁱ. ~~The gasoline gallon equivalent applied to~~
2 ~~electricity is 33.56 kilowatt hours (kWh);~~

3

4 (xlvi) "User" means any person who uses
5 alternative fuel within this state ~~in an internal~~
6 ~~combustion engine~~ for the generation of power to propel a
7 motor vehicle upon a highway;

8

9 (l) "All-electric vehicle" means a motor vehicle
10 that uses electric energy to propel the vehicle, can be
11 recharged from an external source of electricity and can
12 use stored electricity to drive or contribute to driving
13 the wheels of the motor vehicle. "All-electric vehicle"
14 shall not include a hybrid electric vehicle, a plug-in
15 hybrid vehicle, a motorcycle as defined in W.S.
16 31-1-101(a)(xv)(E) or a multipurpose vehicle as defined in
17 W.S. 31-1-101(a)(xv)(M);

18

19 (li) "Charge" means to receive and store
20 electric energy;

21

22 (lii) "DC (direct current) fast charging
23 station" means a device used to charge an all-electric

1 vehicle that meets the definition of "DC Level 1," "DC
2 Level 2" or "DC Level 3" as defined in Standard J1772 of
3 the SAE International standards, or an equivalent power
4 output level.

5
6 **39-17-303. Imposition.**

7
8 (a) Taxable event. The following shall apply:

9
10 (iii) There is levied and shall be collected a
11 license tax on all electric energy used, sold or
12 distributed for sale or use in this state for charging an
13 all-electric vehicle at a DC fast charging station.

14
15 (c) Taxpayer. The following shall apply:

16
17 (ii) Except as otherwise provided in this
18 paragraph, each dealer shall collect the license tax
19 imposed by this article and is liable for the entire amount
20 of license taxes imposed. Each DC fast charging station
21 shall be metered as to the amount of electric energy used,
22 sold or distributed for charging.

23

1 **39-17-304. Taxation rate.**

2

3 (a) Except as otherwise provided by this section and
4 W.S. 39-17-305, the total tax on alternative fuel used to
5 propel a motor vehicle shall be twenty-four cents (\$.24)
6 per gallon. The gasoline gallon equivalent (GGE) shall be
7 used for compressed natural gas, or liquid petroleum gas.
8 ~~or electricity.~~ The diesel gallon equivalent (DGE) shall be
9 used for liquefied natural gas or renewable diesel. The
10 rate shall be imposed as follows:

11

12 (iv) Notwithstanding paragraphs (i) through
13 (iii) of this subsection, there is levied and shall be
14 collected a license tax of four cents (\$.04) per kilowatt
15 hour on all electricity used, sold or distributed for sale
16 or use in this state to propel a motor vehicle except for
17 those fuels exempted under W.S. 39-17-305.

18

19 **39-17-307. Compliance; collection procedures.**

20

21 (a) Returns and reports. The following shall apply:

22

23 (i) On or before the last day of each month:

1

2 (A) When alternative fuel is purchased to
3 propel a motor vehicle or distributed in Wyoming from a
4 Wyoming licensed supplier, the supplier shall report, using
5 the appropriate equivalency formula, to the department all
6 gallons or kilowatt hours sold in the state during the
7 preceding calendar month and remit all taxes due for
8 alternative fuel sold to an end user;

9

10 (B) When alternative fuel is purchased out
11 of Wyoming for use, sale or distribution to propel a motor
12 vehicle in Wyoming, the Wyoming licensed supplier shall
13 report, using the appropriate equivalency formula, to the
14 department all gallons or kilowatt hours used, sold or
15 distributed during the preceding calendar month and remit
16 all taxes due under this article for fuel sold to an end
17 user;

18

19 (C) Each Wyoming licensed supplier with a
20 Wyoming retail location shall report, using the appropriate
21 equivalency formula, to the department all gallons or
22 kilowatt hours of alternative fuel used to propel a motor
23 vehicle during the preceding calendar month and remit taxes

1 due under this article for fuel sold to an end user or a
2 retail location;

3

4 (E) Each Wyoming licensed distributor,
5 importer, exporter with Wyoming retail locations shall
6 report, using the appropriate equivalency formula, to the
7 department all gallons or kilowatt hours of alternative
8 fuel imported and used to propel a motor vehicle during the
9 preceding calendar month and remit taxes due under this
10 article for fuel sold to an end user or a retail location;

11

12 (F) Each Wyoming licensed importer shall
13 report, using the appropriate equivalency formula, to the
14 department all gallons or kilowatt hours imported and used
15 to propel a motor vehicle during the preceding calendar
16 month and remit taxes due under this article for fuel sold
17 to an end user unless the tax has been paid to an
18 out-of-state licensed supplier;

19

20 (ii) Each person transporting, conveying or
21 bringing alternative fuel used to propel a motor vehicle
22 into this state for sale, use or distribution in this state
23 shall furnish the department a verified statement showing

1 the number of gallons or kilowatt hours, using the
2 appropriate equivalency formula, of alternative fuel
3 delivered during the month preceding the report, the name
4 of the person to whom the delivery was made and the place
5 of delivery;

6

7 (iii) Each person who exports alternative fuel
8 from this state shall report the number of gallons or
9 kilowatt hours exported, using the appropriate equivalency
10 formula, the destination state and the name of the person
11 to whom exported;

12

13 (iv) On or before the last day of each month:

14

15 (A) Each dealer, who is not licensed as a
16 distributor, shall submit a statement to the department in
17 a format required by the department showing the number of
18 gallons, gasoline gallon equivalent, kilowatt hours or
19 diesel gallon equivalent of alternative fuel acquired, the
20 person who supplied the alternative fuel and the total
21 gallons, kilowatt hours or gallon equivalents sold during
22 the preceding calendar month and remit any taxes due if the
23 point of taxation is at the dispenser;

