

## HOUSE BILL NO. HB0024

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; requiring signage for per kilowatt hour  
8 taxes; providing penalties; making conforming amendments;  
9 repealing obsolete provisions; requiring rulemaking; and  
10 providing for effective dates.

11

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

13

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

1 (xxv), (xxviii), (xxxviii), (xlvi) and by creating new  
 2 paragraphs (l) through (lii), 39-17-303(a) by creating a  
 3 new paragraph (iii) and (c) by creating new paragraphs (ii)  
 4 and (iii), 39-17-304(a)(intro) and by creating a new  
 5 paragraph (iv), 39-17-307(a)(i)(A) through (C), (E), (F),  
 6 (ii), (iii) and (iv)(A) and 39-17-308(c) by creating a new  
 7 paragraph (ix) are amended to read:

8

9 **31-3-102. Miscellaneous fees.**

10

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

13

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

18

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

22

23 **39-17-301. Definitions.**

1

2 (a) As used in this article:

3

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

7

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

14

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

20

21 (xxv) "Gasoline gallon equivalent" or "GGE"  
22 means the gasoline gallon equivalent applied to  
23 nonliquefied compressed natural gas in the amount of five

1 and sixty-six hundredths (5.66) pounds of compressed  
2 natural gas~~;~~. ~~The gasoline gallon equivalent applied to~~  
3 ~~electricity is 33.56 kilowatt hours (kWh);~~

4  
5 (xxviii) "Hybrid electric vehicle" means a  
6 vehicle that uses two (2) or more distinct power sources to  
7 move the vehicle and cannot be recharged from any external  
8 source of electricity including a wall socket. "Hybrid  
9 electric vehicle" includes a vehicle which includes an  
10 internal combustion engine and one (1) or more electric  
11 motors but vehicles which use other mechanisms to capture  
12 and use energy may also be included. "Hybrid electric  
13 vehicle" does not include an all-electric vehicle or a  
14 plug-in hybrid electric vehicle;

15  
16 (xxxviii) "Plug-in hybrid electric vehicle"  
17 means any motor vehicle that uses two (2) or more distinct  
18 power sources to move the vehicle and that can be recharged  
19 from any external source of electricity, including a wall  
20 socket, and the electricity stored in the rechargeable  
21 battery drives or contributes to drive the wheels of the  
22 vehicle. "Plug-in hybrid electric vehicle" does not include  
23 a hybrid electric vehicle, an all-electric vehicle, a

1 motorcycle as defined in W.S. 31-1-101(a)(xv)(E) or a  
2 multipurpose vehicle as defined in W.S. 31-1-101(a)(xv)(M);

3

4 (xlviii) "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 electric 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 and any future updates to  
4 those standards, or an equivalent power 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 sold or dispensed for  
12 sale or use in this state for charging an all-electric  
13 vehicle at a DC fast charging station.

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

16  
17 (ii) Each dealer shall collect the license tax  
18 imposed by this article and is liable for the entire amount  
19 of license taxes imposed. Each DC fast charging station  
20 shall be metered as to the amount of electric energy sold  
21 or dispensed for charging;

22

1           (iii) Every person who sells or offers to sell  
2 to the retail trade alternative fuel for use in motor  
3 vehicles shall conspicuously display a sign stating the  
4 price per kilowatt hour including all applicable taxes.

5  
6           **39-17-304. Taxation rate.**

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

16  
17           (iv) Notwithstanding paragraphs (i) through  
18 (iii) of this subsection, there is levied and shall be  
19 collected a license tax of four cents (\$.04) per kilowatt  
20 hour on all electricity sold or dispensed for sale or use  
21 in this state to propel a motor vehicle except for  
22 electricity exempted under W.S. 39-17-305.

23

1           **39-17-307. Compliance; collection procedures.**

2

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

4

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

6

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

14

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

23

1                   (C) Each Wyoming licensed supplier with a  
2 Wyoming retail location shall report, using the appropriate  
3 equivalency formula, to the department all gallons or  
4 kilowatt hours of alternative fuel used to propel a motor  
5 vehicle during the preceding calendar month and remit taxes  
6 due under this article for fuel sold to an end user or a  
7 retail location;

8

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

16

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

1

2           (ii) Each person transporting, conveying or  
3 bringing alternative fuel used to propel a motor vehicle  
4 into this state for sale, use or distribution in this state  
5 shall furnish the department a verified statement showing  
6 the number of gallons or kilowatt hours, using the  
7 appropriate equivalency formula, of alternative fuel  
8 delivered during the month preceding the report, the name  
9 of the person to whom the delivery was made and the place  
10 of delivery;

11

12           (iii) Each person who exports alternative fuel  
13 from this state shall report the number of gallons or  
14 kilowatt hours exported, using the appropriate equivalency  
15 formula, the destination state and the name of the person  
16 to whom exported;

17

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

19

20           (A) Each dealer, who is not licensed as a  
21 distributor, shall submit a statement to the department in  
22 a format required by the department showing the number of  
23 gallons, gasoline gallon equivalent, kilowatt hours or

1 diesel gallon equivalent of alternative fuel acquired, the  
2 person who supplied the alternative fuel and the total  
3 gallons, kilowatt hours or gallon equivalents sold during  
4 the preceding calendar month and remit any taxes due if the  
5 point of taxation is at the dispenser;

6

7 **39-17-308. Enforcement.**

8

9 (c) Penalties. The following shall apply:

10

11 (ix) Any person who does not display the price  
12 per kilowatt hour including all applicable taxes at which  
13 alternative fuel is to be sold as provided by W.S.  
14 39-17-303(c)(iii) is guilty of a misdemeanor punishable as  
15 provided in paragraph (vii) of this subsection.

16

17 **Section 2.** W.S. 39-17-303(a)(ii) is repealed.

18

19 **Section 3.** The department of transportation shall  
20 promulgate all rules necessary to implement this act.

21

1           **Section 4.**

2

3           (a) Except as provided in subsection (b) of this  
4 section, this act is effective July 1, 2025.

5

6           (b) Sections 1 and 2 of this act are effective  
7 January 1, 2026.

8

9

(END)