HOUSE BILL NO. [BILL NUMBER]

Fuel tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to revenue for transportation purposes; increasing the fuel tax; amending certain distributions of fuel tax revenues accordingly; and providing for an effective date.

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

Section 1. W.S. 39-17-104(a)(intro) and (i), 39-17-111(c)(ii) through (iv), 39-17-204(a)(intro) and (i) and 39-17-304(a)(intro) and (i) are amended to read:

39-17-104. Taxation rate.
(a) Except as otherwise provided by this section and W.S. 39-17-105, the total tax on gasoline shall be twenty-four cents ($0.24) twenty-seven cents ($0.27) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of twenty-three cents ($0.23) twenty-six cents ($0.26) per gallon on all gasoline used, sold or distributed for sale or use in this state except for those fuels exempted under W.S. 39-17-105;

39-17-111. Distribution.

(c) The department shall credit to appropriate accounts based upon deductions from the taxes collected under this article in the following order:

(ii) Deduct an amount collected on fuel used in snowmobiles, computed by multiplying the number of snowmobiles for which registration and user fees have been paid during the current fiscal year under W.S. 31-2-404(a)(i) and 31-2-409(a)(ii) times twenty-eight dollars and seventy-five cents ($28.75) thirty-two dollars
and fifty cents ($32.50) plus the number of gallons of gasoline used by snowmobiles for which registration fees have been paid during the current fiscal year under W.S. 31-2-404(a)(ii) times the current gasoline tax rate as defined by W.S. 39-17-104(a)(i). The number of gallons used by commercial snowmobiles shall be reported to the department by all businesses offering commercial snowmobile recreational leasing. The amounts computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve snowmobile trails in Wyoming;

(iii) Deduct an amount collected on fuel used in motorboats, computed by multiplying the number of motorboats numbered during the current fiscal year under W.S. 41-13-102 plus the number of nonresident motorboats for which aquatic invasive species fees have been paid during the immediately preceding fiscal year in accordance with W.S. 23-4-204 times twenty-eight dollars and seventy-five cents ($28.75) thirty-two dollars and fifty cents ($32.50). The amount computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve facilities for use
by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities;

(iv) Deduct an amount collected on fuel used in off-road recreational vehicles, computed by multiplying the number of off-road recreational vehicles for which user registration fees have been paid during the current fiscal year under W.S. 31-2-703(a) times eighteen dollars and forty cents ($18.40) twenty dollars and eighty cents ($20.80). The amount computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve off-road recreational vehicle trails in Wyoming.

39-17-204. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-205, the total tax on diesel fuels shall be twenty-four cents ($0.24) twenty-seven cents ($0.27) per gallon. The rate shall be imposed as follows:
(i) There is levied and shall be collected a license tax of twenty-three cents ($0.23) twenty-six cents ($0.26) per gallon on all diesel fuels used, sold or distributed for sale or use in this state;

39-17-304. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-305, the total tax on alternative fuel used to propel a motor vehicle shall be twenty-four cents ($0.24) twenty-seven cents ($0.27) per gallon. The gasoline gallon equivalent (GGE) shall be used for compressed natural gas, liquid petroleum gas or electricity. The diesel gallon equivalent (DGE) shall be used for liquefied natural gas or renewable diesel. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of twenty-three cents ($0.23) twenty-six cents ($0.26) per gallon, gasoline gallon equivalent or diesel gallon equivalent as appropriate on all alternative fuel used, sold or distributed for sale or use in this state to propel a motor vehicle except for those fuels exempted under W.S. 39-17-305;
Section 2. This act is effective July 1, 2020.