

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

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;
2 increasing the fuel tax; amending certain distributions of
3 fuel tax revenues accordingly; and providing for an
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-17-104(a)(intro) and (i),
9 39-17-111(c)(ii) through (iv), 39-17-204(a)(intro) and (i)
10 and 39-17-304(a)(intro) and (i) are amended to read:

11

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

13

1 (a) Except as otherwise provided by this section and
2 W.S. 39-17-105, the total tax on gasoline shall be ~~twenty-~~
3 ~~four cents (\$.24)~~ twenty-seven cents (\$.27) per gallon. The
4 rate shall be imposed as follows:

5
6 (i) There is levied and shall be collected a
7 license tax of ~~twenty-three cents (\$.23)~~ twenty-six cents
8 (\$.26) per gallon on all gasoline used, sold or distributed
9 for sale or use in this state except for those fuels
10 exempted under W.S. 39-17-105;

11
12 **39-17-111. Distribution.**

13
14 (c) The department shall credit to appropriate
15 accounts based upon deductions from the taxes collected
16 under this article in the following order:

17
18 (ii) Deduct an amount collected on fuel used in
19 snowmobiles, computed by multiplying the number of
20 snowmobiles for which registration and user fees have been
21 paid during the current fiscal year under W.S.
22 31-2-404(a) (i) and 31-2-409(a) (ii) times ~~twenty-eight~~
23 ~~dollars and seventy-five cents (\$28.75)~~ thirty-two dollars

1 and fifty cents (\$32.50) plus the number of gallons of
2 gasoline used by snowmobiles for which registration fees
3 have been paid during the current fiscal year under W.S.
4 31-2-404(a)(ii) times the current gasoline tax rate as
5 defined by W.S. 39-17-104(a)(i). The number of gallons
6 used by commercial snowmobiles shall be reported to the
7 department by all businesses offering commercial snowmobile
8 recreational leasing. The amounts computed shall be
9 credited to a separate account to be expended by the
10 department of state parks and cultural resources to improve
11 snowmobile trails in Wyoming;

12

13 (iii) Deduct an amount collected on fuel used in
14 motorboats, computed by multiplying the number of
15 motorboats numbered during the current fiscal year under
16 W.S. 41-13-102 plus the number of nonresident motorboats
17 for which aquatic invasive species fees have been paid
18 during the immediately preceding fiscal year in accordance
19 with W.S. 23-4-204 times ~~twenty-eight dollars and~~
20 ~~seventy-five cents (\$28.75)~~ thirty-two dollars and fifty
21 cents (\$32.50). The amount computed shall be credited to a
22 separate account to be expended by the department of state
23 parks and cultural resources to improve facilities for use

1 by motorboats and motorboat users at state parks and state
2 recreation areas and to provide grants to governmental
3 entities for improvement of publicly owned boating
4 facilities at public parks and recreational facilities;

5

6 (iv) Deduct an amount collected on fuel used in
7 off-road recreational vehicles, computed by multiplying the
8 number of off-road recreational vehicles for which user
9 registration fees have been paid during the current fiscal
10 year under W.S. 31-2-703(a) times ~~eighteen dollars and~~
11 ~~forty cents (\$18.40)~~ twenty dollars and eighty cents
12 (\$20.80). The amount computed shall be credited to a
13 separate account to be expended by the department of state
14 parks and cultural resources to improve off-road
15 recreational vehicle trails in Wyoming.

16

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

18

19 (a) Except as otherwise provided by this section and
20 W.S. 39-17-205, the total tax on diesel fuels shall be
21 ~~twenty-four cents (\$.24)~~ twenty-seven cents (\$.27) per
22 gallon. The rate shall be imposed as follows:

23

1 (i) There is levied and shall be collected a
2 license tax of ~~twenty-three cents (\$.23)~~ twenty-six cents
3 (\$.26) per gallon on all diesel fuels used, sold or
4 distributed for sale or use in this state;

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 twenty-seven cents (\$.27) per gallon. The gasoline gallon
12 equivalent (GGE) shall be used for compressed natural gas,
13 liquid petroleum gas or electricity. The diesel gallon
14 equivalent (DGE) shall be used for liquefied natural gas or
15 renewable diesel. The rate shall be imposed as follows:

16
17 (i) There is levied and shall be collected a
18 license tax of ~~twenty-three cents (\$.23)~~ twenty-six cents
19 (\$.26) per gallon, gasoline gallon equivalent or diesel
20 gallon equivalent as appropriate on all alternative fuel
21 used, sold or distributed for sale or use in this state to
22 propel a motor vehicle except for those fuels exempted
23 under W.S. 39-17-305;

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2

Section 2. This act is effective July 1, 2020.

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4

(END)