

HOUSE BILL NO. HB0022

Phased in fuel tax increase.

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

A BILL

for

1 AN ACT relating to fuel tax; increasing the gasoline and
2 diesel fuel taxation rate as specified; directing the
3 distribution of fuel tax revenues; 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) and 39-17-204(a)(intro) and
10 (i) are amended to read:

11

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

13

14 (a) Except as otherwise provided by this section and
15 W.S. 39-17-105, the total tax on gasoline shall be ~~fourteen~~
16 ~~cents (\$.14)~~ seventeen cents (\$.17) per gallon. Effective

1 July 1, 2012 until June 30, 2013, except as otherwise
2 provided by this section and W.S. 39-17-105, the total tax
3 on gasoline shall be twenty cents (\$.20) per gallon.

4 Effective July 1, 2013, except as otherwise provided by
5 this section and W.S. 39-17-105, the total tax on gasoline
6 shall be twenty-four cents (\$.24) per gallon. The rate

7 shall be imposed as follows:

8
9 (i) There is levied and shall be collected a
10 license tax of ~~thirteen cents (\$.13)~~ sixteen cents (\$.16)
11 per gallon on all gasoline used, sold or distributed for
12 sale or use in this state except for those fuels exempted
13 under W.S. 39-17-105. Effective July 1, 2012 until June 30,
14 2013 there is levied and shall be collected a license tax
15 of nineteen cents (\$.19) per gallon on all gasoline used,
16 sold or distributed for sale or use in this state except
17 for those fuels exempted under W.S. 39-17-105. Effective
18 July 1, 2013, there is levied and shall be collected a
19 license tax of twenty-three cents (\$.23) per gallon on all
20 gasoline used, sold or distributed for sale or use in this
21 state except for those fuels exempted under W.S. 39-17-105;

22
23 **39-17-111. Distribution.**

24

1 (c) The department shall certify to the state
2 treasurer amounts to be credited to appropriate accounts
3 based upon deductions from the taxes collected under this
4 article in the following order:

5
6 (ii) Deduct an amount collected on fuel used in
7 snowmobiles, computed by multiplying the number of
8 snowmobiles for which registration and user fees have been
9 paid during the current fiscal year under W.S.
10 31-2-404(a)(i) and 31-2-409(a)(ii) times a monetary
11 multiplier of sixteen dollars and twenty-five cents
12 (\$16.25) plus the number of gallons of gasoline used by
13 snowmobiles for which registration fees have been paid
14 during the current fiscal year under W.S. 31-2-404(a)(ii)
15 times the current gasoline tax rate as defined by W.S.
16 39-17-104(a)(i). On and after July 1, 2011, the monetary
17 multiplier shall increase to twenty dollars (\$20.00). On
18 and after July 1, 2012, the monetary multiplier shall
19 increase to twenty-three dollars and seventy-five cents
20 (\$23.75). On and after July 1, 2013, the monetary
21 multiplier shall increase to twenty-eight dollars and
22 seventy-five cents (\$28.75). The number of gallons used by
23 commercial snowmobiles shall be reported to the department
24 by all businesses offering commercial snowmobile

1 recreational leasing. The amounts computed shall be
2 credited to a separate account to be expended by the
3 department of state parks and cultural resources to improve
4 snowmobile trails in Wyoming;

5

6 (iii) Deduct an amount collected on fuel used in
7 motorboats, computed by multiplying the number of
8 motorboats numbered during the current fiscal year under
9 W.S. 41-13-102 and five thousand (5,000) nonresident
10 motorboats times a monetary multiplier of sixteen dollars
11 and twenty-five cents (\$16.25). On and after July 1, 2011,
12 the monetary multiplier shall increase to twenty dollars
13 (\$20.00). On and after July 1, 2012, the monetary
14 multiplier shall increase to twenty-three dollars and
15 seventy-five cents (\$23.75). On and after July 1, 2013,
16 the monetary multiplier shall increase to twenty-eight
17 dollars and seventy-five cents (\$28.75). The amount
18 computed shall be credited to a separate account to be
19 expended by the department of state parks and cultural
20 resources to improve facilities for use by motorboats and
21 motorboat users at state parks and state recreation areas
22 and to provide grants to governmental entities for
23 improvement of publicly owned boating facilities at public
24 parks and recreational facilities;

1

2 (iv) Until June 30, 2013, deduct an amount
3 collected on fuel used in off-road recreational vehicles,
4 computed by multiplying the number of off-road recreational
5 vehicles for which user registration fees have been paid
6 during the current fiscal year under W.S. 31-2-703(a) times
7 a monetary multiplier of ten dollars and forty cents
8 (\$10.40). On and after July 1, 2011, the monetary
9 multiplier shall increase to twelve dollars and seventy-
10 five cents (\$12.75). On and after July 1, 2012, the
11 monetary multiplier shall increase to fifteen dollars and
12 twenty-five cents (\$15.25). The amount computed shall be
13 credited to a separate account to be expended by the
14 department of state parks and cultural resources to improve
15 off-road recreational vehicle trails in Wyoming.

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

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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 ~~fourteen cents (\$.14)~~ seventeen cents (\$.17) per gallon.
22 Effective July 1, 2012 until June 30, 2013, except as
23 otherwise provided by this section and W.S. 39-17-205, the
24 total tax on diesel fuels shall be twenty cents (\$.20) per

1 gallon. Effective July 1, 2013, except as otherwise
2 provided by this section and W.S. 39-17-205, the total tax
3 on diesel fuels shall be twenty-four cents (\$.24) per
4 gallon. The rate shall be imposed as follows:

5
6 (i) There is levied and shall be collected a
7 license tax of ~~thirteen cents (\$.13)~~ sixteen cents (\$.16)
8 per gallon on all diesel fuels used, sold or distributed
9 for sale or use in this state. Effective July 1, 2012 until
10 June 30, 2013, there is levied and shall be collected a
11 license tax of nineteen cents (\$.19) per gallon on all
12 diesel fuels used, sold or distributed for sale or use in
13 this state. Effective July 1, 2013, there is levied and
14 shall be collected a license tax of twenty-three cents
15 (\$.23) per gallon on all diesel fuels used, sold or
16 distributed for sale or use in this state;

17

18 **Section 2.** This act is effective July 1, 2011.

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(END)