

ORIGINAL HOUSE
BILL NO. 0069

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING
2013 GENERAL SESSION

AN ACT relating to revenue for transportation purposes; increasing the fuel tax; amending certain distributions of fuel tax revenues accordingly; restricting the expenditure of additional revenue raised; requiring a report; 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) and 39-17-204(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 ~~fourteen cents (\$.14)~~ twenty-four cents (\$.24) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of ~~thirteen cents (\$.13)~~ twenty-three cents (\$.23) 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 certify to the state treasurer amounts to be credited 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

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paid during the current fiscal year under W.S. 31-2-404(a)(i) and 31-2-409(a)(ii) times ~~sixteen dollars and twenty five cents (\$16.25)~~ twenty-eight dollars and seventy-five cents (\$28.75) 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 and five thousand (5,000) nonresident motorboats times ~~sixteen dollars and twenty five cents (\$16.25)~~ twenty-eight dollars and seventy-five cents (\$28.75). 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) Until June 30, 2013, 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 ~~ten dollars and forty cents (\$10.40)~~ eighteen dollars and forty cents (\$18.40). The amount computed shall be

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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 ~~fourteen cents (\$.14)~~ twenty-four cents (\$.24) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of ~~thirteen cents (\$.13)~~ twenty-three cents (\$.23) per gallon on all diesel fuels used, sold or distributed for sale or use in this state;

Section 2.

(a) Until June 30, 2014, any funds deposited to the highway fund which are attributable to the increase in fuel taxes under this act shall be separately accounted for by the department of transportation and shall only be expended to:

(i) Maintain the state highway system in the condition existing as of the effective date of this act; and

(ii) Prepare the report required by subsection (c) of this section.

(b) Any funds deposited to the highway fund which are attributable to the increase in fuel taxes under this act shall supplement and shall not supplant funds currently budgeted by the transportation commission for purposes of

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maintaining the state highway system in the 2013-2014 fiscal biennium.

(c) The department of transportation shall provide a comprehensive report to the joint appropriations interim committee and joint transportation, highways and military affairs interim committee on or before November 1, 2013 on the condition of the state highway system and projected revenue requirements to maintain the current condition of the state highway system.

Section 3. This act is effective July 1, 2013.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk