

## HOUSE BILL NO. HB0153

Agricultural gas tax refund program.

Sponsored by: Representative(s) Semlek, Blikre, Madden,  
Moniz, Petersen and Teeters and Senator(s)  
Schiffer

## A BILL

for

1 AN ACT relating to fuel tax; providing for a gasoline tax  
2 refund for certain gasoline purchased and used for  
3 agricultural purposes as specified; providing procedures;  
4 amending related provisions; repealing conflicting  
5 provision; and providing for an effective date.

6

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

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9 **Section 1.** W.S. 39-17-101(a)(i), 39-17-107(a)(iv)(C)  
10 and 39-17-109(c)(iv) and by creating a new paragraph (vi)  
11 are amended to read:

12

13 **39-17-101. Definitions.**

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15 (a) As used in this article:

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1           (i) "Agricultural purposes" means the  
2 cultivation of soil, raising or harvesting any agricultural  
3 or horticultural commodity including the raising, shearing,  
4 feeding, caring for, grazing, training and management of  
5 livestock, bees, poultry, furbearing animals and wildlife  
6 for gain, sale or profit, but excluding a custom  
7 operation; ~~i. No person shall be granted an agricultural~~  
8 ~~credit under W.S. 39-17-105(e) unless that person had gross~~  
9 ~~revenues from agricultural products including the~~  
10 ~~furnishing of pasture, forage, care or management of~~  
11 ~~livestock averaging not less than ten thousand dollars~~  
12 ~~(\$10,000.00) during the preceding two (2) calendar years;~~

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14           **39-17-107. Compliance; collection procedures.**

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

17

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

19

20                           (C) Each distributor or importer shall  
21 submit a statement to the department in a format required  
22 by the department ~~which may include the amount of bulk~~  
23 ~~delivery tax credits granted under W.S. 39-17-105(e)~~ for  
24 the preceding calendar month for the purpose of obtaining a

1 refund from the department for taxes paid pursuant to this  
2 section.

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4 **39-17-109. Taxpayer remedies.**

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6 (c) Refunds. The following shall apply:

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8 (iv) On or before the last day of each month  
9 every distributor shall submit a statement to the  
10 department on forms furnished by or in a format required by  
11 the department ~~which may include the amount of bulk~~  
12 ~~delivery tax credits granted under W.S. 39-17-105(e)~~ for  
13 the preceding calendar month for the purpose of obtaining a  
14 refund from the department for taxes paid pursuant to W.S.  
15 39-17-107(a)(i);

16

17 (vi) Gasoline purchased for agricultural  
18 purposes on the farm as defined in W.S. 39-17-101(a)(i) is  
19 qualified for a refund of the license tax imposed under  
20 W.S. 39-17-104(a)(i) and (ii) as declared by the applicant.  
21 Any person claiming a refund of the agricultural gas tax  
22 for which the license tax has been paid shall submit a  
23 record of purchases and shall specify the percentage of  
24 such purchases qualifying for the refund on a form provided

1 by or in a format required by the department, along with  
2 receipts detailing the gallons purchased and license taxes  
3 paid. The refund form and receipts shall be invalid if not  
4 submitted to the department within one (1) year following  
5 the date of purchase. Not to exceed sixty (60) days  
6 following submission of the information required by this  
7 paragraph, the department shall issue a refund of the  
8 qualified gasoline license tax.

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10 **Section 2.** W.S. 39-17-105(c) is repealed.

11

12 **Section 3.** This act is effective July 1, 2011.

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14

(END)