

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.

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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:

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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:

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

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

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

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12 **Section 2.** W.S. 39-17-105(c) is repealed.

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

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16

(END)