

## HOUSE BILL NO. HB0170

State agricultural fuel tax refund.

Sponsored by: Representative(s) Moniz and Harshman and  
Senator(s) Bebout and Meier

A BILL

for

1 AN ACT relating to taxation; providing that the department  
2 of transportation shall provide for alternative  
3 documentation to receive a state agricultural fuel tax  
4 refund as specified; and providing for an effective date.

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

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8 **Section 1.** W.S. 39-17-109(c)(vi) and 39-17-209(c)(vi)  
9 are amended to read:

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11 **39-17-109. Taxpayer remedies.**

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13 (c) Refunds. The following shall apply:

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15 (vi) Gasoline purchased for agricultural  
16 purposes as defined in W.S. 39-17-101(a)(i) is qualified

1 for a refund of the license tax imposed under W.S.  
2 39-17-104(a)(i) and (ii) as declared by the applicant. Any  
3 person claiming a refund of the agricultural gas tax for  
4 which the license tax has been paid shall submit a record  
5 of purchases and shall specify the percentage of such  
6 purchases qualifying for the refund on a form provided by  
7 or in a format required by the department, along with  
8 receipts detailing the bulk gallons purchased and license  
9 taxes paid. The department shall establish by rule a form  
10 or the format for applying for the refund under this  
11 subsection. Rules promulgated under this paragraph shall  
12 provide for alternative documentation that does not require  
13 the submission of federal tax forms to receive a refund.  
14 The refund form and receipts shall be invalid if not  
15 submitted to the department within one (1) year following  
16 the date of purchase. Not to exceed sixty (60) days  
17 following submission of the information required by this  
18 paragraph, the department shall issue a refund of the  
19 qualified gasoline license tax.

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21 **39-17-209. Taxpayer remedies.**

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23 (c) Refunds. The following shall apply:

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1           (iv) The department shall by rule promulgated  
2 pursuant to W.S. 39-17-202(a) prescribe procedures under  
3 which a diesel fuel user who is entitled to at least a two  
4 hundred fifty dollar (\$250.00) refund of tax under this  
5 article for purchases and use of fuel in any calendar month  
6 may apply for and receive the refund at any time after the  
7 last day of that month. Rules promulgated under this  
8 paragraph shall provide for alternative documentation that  
9 does not require the submission of federal tax forms to  
10 receive a refund;

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12           **Section 2.** This act is effective July 1, 2014.

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(END)