

ENROLLED ACT NO. 44, HOUSE OF REPRESENTATIVES

SIXTY-FIRST LEGISLATURE OF THE STATE OF WYOMING  
2011 GENERAL SESSION

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

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

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

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

(a) As used in this article:

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

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

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

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

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(C) Each distributor or importer shall submit a statement to the department in a format required by the department ~~which may include the amount of bulk delivery tax credits granted under W.S. 39-17-105(e)~~ for the preceding calendar month for the purpose of obtaining a refund from the department for taxes paid pursuant to this section.

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

(c) Refunds. The following shall apply:

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

(vi) Gasoline purchased for agricultural purposes as defined in W.S. 39-17-101(a)(i) is qualified for a refund of the license tax imposed under W.S. 39-17-104(a)(i) and (ii) as declared by the applicant. Any person claiming a refund of the agricultural gas tax for which the license tax has been paid shall submit a record of purchases and shall specify the percentage of such purchases qualifying for the refund on a form provided by or in a format required by the department, along with receipts detailing the bulk gallons purchased and license taxes paid. The department shall establish by rule a form or the format for applying for the refund under this subsection. The refund form and receipts shall be invalid if not submitted to the department within one (1) year following the date of purchase. Not to exceed sixty (60)

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days following submission of the information required by this paragraph, the department shall issue a refund of the qualified gasoline license tax.

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

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

(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