

HOUSE BILL NO. HB0185

Fuel tax-LUST funding.

Sponsored by: Representative(s) Zwonitzer, Dv.

A BILL

for

1 AN ACT relating to fuel taxes; increasing fuel license tax;
2 increasing mineral severance tax distributions to leaking
3 underground storage tank program; increasing limits to
4 leaking underground storage tank program accounts; and
5 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. 39-17-103(a)(ii), 39-17-104(a)(intro)
10 and (iii), 39-17-111(f), 39-17-203(a)(ii),
11 39-17-204(a)(intro) and (ii) and 39-17-211(c) are amended
12 to read:

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14 **39-17-103. Imposition.**

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16 (a) Taxable event. The following shall apply:

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1 (ii) The tax imposed by W.S. 39-17-104(a)(iii)
2 shall cease to be collected on the first day of the third
3 month following the date the department of environmental
4 quality notifies the director of the department of
5 transportation that the balance of the corrective action
6 account created by W.S. 35-11-1424 exceeds ~~seventeen~~
7 ~~million dollars (\$17,000,000.00)~~ twenty-seven million
8 dollars (\$27,000,000.00) and the environmental pollution
9 financial responsibility account created by W.S. 35-11-1427
10 exceeds one million dollars (\$1,000,000.00). The tax shall
11 again be collected beginning on the first day of the third
12 month following the date the department of environmental
13 quality notifies the director of the department of
14 transportation that the balance of the corrective action
15 account has fallen below ~~eleven million dollars~~
16 ~~(\$11,000,000.00)~~ twenty-one million dollars
17 (\$21,000,000.00).

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19 **39-17-104. Taxation rate.**

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21 (a) Except as otherwise provided by this section and
22 W.S. 39-17-105, the total tax on gasoline shall be ~~fourteen~~
23 ~~cents (\$.14)~~ fifteen cents (\$.15) per gallon. The rate
24 shall be imposed as follows:

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39-17-111. Distribution.

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39-17-203. Imposition.

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(iii) In addition to the tax collected pursuant to paragraphs (i) and (ii) of this subsection, there is levied and shall be collected a license tax of ~~one cent~~ ~~(\$.01)~~ two cents (\$.02) 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(a).

(f) All taxes collected under W.S. 39-17-104(a)(iii) shall be transferred to the state treasurer who shall deposit them only into the state highway fund. The provisions of this section and W.S. 39-17-105(c) shall not apply to the tax imposed by W.S. 39-17-104(a)(iii). Any refund for any overpayment of this ~~one cent~~ ~~(\$.01)~~ two cent (\$.02) tax shall be taken from the taxes collected pursuant to W.S. 39-17-104(a)(iii).

(a) Taxable event. The following shall apply:

1 (ii) The tax imposed by W.S. 39-17-204(a)(ii)
2 shall cease to be collected on the first day of the third
3 month following the date the department of environmental
4 quality notifies the director of the department of
5 transportation that the balance of the corrective action
6 account created by W.S. 35-11-1424 exceeds ~~seventeen~~
7 ~~million dollars (\$17,000,000.00)~~ twenty-seven million
8 dollars (\$27,000,000.00) and the balance of the
9 environmental pollution financial responsibility account
10 created by W.S. 35-11-1427 exceeds one million dollars
11 (\$1,000,000.00). The tax shall again be collected
12 beginning on the first day of the third month following the
13 date the department of environmental quality notifies the
14 director of the department of transportation that the
15 balance of the corrective action account has fallen below
16 ~~eleven million dollars (\$11,000,000.00)~~ twenty-one million
17 dollars (\$21,000,000.00);

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19 **39-17-204. Taxation rate.**

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21 (a) Except as otherwise provided by this section and
22 W.S. 39-17-205, the total tax on diesel fuels shall be
23 ~~fourteen cents (\$.14)~~ fifteen cents (\$.15) per gallon. The
24 rate shall be imposed as follows:

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2 (ii) In addition to the tax collected pursuant
3 to paragraph (i) of this subsection, there is levied and
4 shall be collected a license tax of ~~one cent (\$.01)~~ two
5 cents (\$.02) per gallon on all diesel fuels used, sold or
6 distributed for sale or use in this state except for those
7 fuels exempted in W.S. 39-17-205(b) and (e);

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9 **39-17-211. Distribution.**

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11 (c) All taxes collected under W.S. 39-17-204(a)(ii)
12 shall be transferred to the state treasurer who shall
13 deposit them only into the state highway fund. The
14 provisions of subsection (d) of this section shall not
15 apply to the tax imposed by W.S. 39-17-204(a)(ii). Any
16 refund for any overpayment or for any other refund
17 authorized by law of this ~~one cent (\$.01)~~ two cent (\$.02)
18 tax shall be taken from the taxes collected pursuant to
19 W.S. 39-17-204(a)(ii).

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21 **Section 2.** This act is effective July 1, 2011.

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(END)