

HOUSE BILL NO. HB0254

Fuel taxation-gasoline gallon equivalent.

Sponsored by: Representative(s) Miller

A BILL

for

1 AN ACT relating to taxation; providing that the gasoline
2 fuel tax shall be imposed based on the amount of energy
3 produced from a gasoline product as specified; providing
4 definitions; providing rulemaking authority; providing
5 conforming amendments; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-17-101(a)(ii), (xxii), (xxvi) and
10 by creating new paragraphs (xxviii) and (xxix),
11 39-17-103(c)(i), 39-17-104(a), 39-17-107(a)(i)(A) through
12 (D), (ii), (iii), (iv)(A), (v)(C), (xi) and (b)(iii),
13 39-17-108(c)(vi), 39-17-109(c)(ii) and (vi) and
14 39-17-111(c)(ii) are amended to read:

15

16 **39-17-101. Definitions.**

17

1 (a) As used in this article:

2

3 (ii) "Bulk gasoline" means thirty-five (35)
4 gallons or gasoline gallon equivalent or more purchased and
5 delivered at one (1) time, excluding gasoline delivered
6 into the attached gasoline tanks or auxiliary tanks of a
7 licensed motor vehicle;

8

9 (xxii) "Billed gallons" means the gallons or
10 gasoline gallon equivalent billed to the customer;

11

12 (xxvi) "Gallon" means, unless the context or
13 subject matter otherwise requires, one (1) gallon of
14 gasoline produced and distilled from petroleum as measured
15 on a gross basis as defined in this section;

16

17 (xxviii) "Gasoline gallon equivalent" means the
18 amount of a particular gasoline product, expressed as a
19 percentage of a gallon, necessary to equal the energy
20 content of one (1) gallon of gasoline produced and
21 distilled wholly from petroleum. On or before December 1,
22 2013 and on or before each December 1 thereafter, the
23 department shall promulgate rules and regulations
24 specifying the gasoline gallon equivalent for each gasoline

1 product sold at retail in the state. The rules and
2 regulations shall incorporate the most recent version of
3 the gasoline gallon equivalent for a gasoline product
4 adopted by the National Conference of Weights and Measures;

5
6 (xxix) "Gasoline product" means a specified type
7 of gasoline produced and developed from a specific
8 feedstock or a blend of two (2) or more feedstocks as
9 determined by rule and regulation of the department, but
10 does not include gasoline produced and distilled entirely
11 from petroleum. The department shall provide
12 classifications for gasoline products with a different
13 classification for each product with a standard deviation
14 in energy content of more than ten percent (10%) of
15 gasoline distilled entirely from petroleum.

16
17 **39-17-103. Imposition.**

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19 (c) Taxpayer. The following shall apply:

20
21 (i) Every person who sells or offers to sell to
22 the retail trade gasoline for use in motor vehicles shall
23 conspicuously display a sign stating the price per gallon
24 or gasoline gallon equivalent including all applicable

1 taxes. The provisions of this subsection shall not apply
2 to key lock or card lock fuel dispensing systems;

3

4 **39-17-104. Taxation rate.**

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6 (a) Except as otherwise provided by this section and
7 W.S. 39-17-105, the total tax on gasoline shall be fourteen
8 cents (\$.14) per gallon and gasoline gallon equivalent.

9 The rate shall be imposed as follows:

10

11 (i) There is levied and shall be collected a
12 license tax of thirteen cents (\$.13) per gallon and
13 gasoline gallon equivalent on all gasoline used, sold or
14 distributed for sale or use in this state except for those
15 fuels exempted under W.S. 39-17-105;

16

17 (ii) Notwithstanding paragraph (i) of this
18 subsection, gasoline sold for use in aircraft shall be
19 taxed at four cents (\$.04) per gallon and gasoline gallon
20 equivalent except for those fuels exempted under W.S.
21 39-17-105;

22

23 (iii) In addition to the tax collected pursuant
24 to paragraphs (i) and (ii) of this subsection, there is

1 levied and shall be collected a license tax of one cent
2 (\$.01) per gallon and gasoline gallon equivalent on all
3 gasoline used, sold or distributed for sale or use in this
4 state except for those fuels exempted under W.S.
5 39-17-105(a).

6

7 **39-17-107. Compliance; collection procedures.**

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

10

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

12

13 (A) When gasoline is purchased in Wyoming
14 from a Wyoming licensed supplier, the supplier shall report
15 to the department all gallons or gasoline gallons
16 equivalent used, sold or distributed in the state during
17 the preceding calendar month and remit all taxes due under
18 this article;

19

20 (B) When gasoline is purchased out of
21 Wyoming for use, sale or distribution in Wyoming, the
22 Wyoming licensed supplier shall report to the department
23 all gallons or gasoline gallons equivalent used, sold or

1 distributed during the preceding calendar month and remit
2 all taxes due under this article;

3

4 (C) When gasoline is purchased in Wyoming
5 from a Wyoming licensed refiner, the refiner shall report
6 to the department all gallons or gasoline gallons
7 equivalent used, sold or distributed during the preceding
8 calendar month and remit all taxes due under this article;

9

10 (D) A Wyoming licensed importer shall
11 report to the department all gallons or gasoline gallons
12 equivalent imported during the preceding calendar month and
13 remit taxes due under this article unless the tax has been
14 paid to an out-of-state licensed supplier;

15

16 (ii) Each person transporting, conveying or
17 bringing gasoline into this state for sale, use or
18 distribution in this state shall furnish the department a
19 verified statement showing the number of gallons or
20 gasoline gallons equivalent of gasoline delivered during
21 the month preceding the report, the name of the person to
22 whom the delivery was made and the place of delivery;

23

1 (iii) Each person who exports gasoline from this
2 state shall report the number of gallons or gasoline
3 gallons equivalent exported, the destination state and the
4 name of the person to whom exported;

5

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

7

8 (A) Each dealer, who is not licensed as a
9 distributor, shall submit a statement to the department in
10 a format required by the department showing the number of
11 billed gallons of gasoline acquired, the person who
12 supplied the gasoline and the total gallons and gasoline
13 gallons equivalent sold during the preceding calendar
14 month;

15

16 (v) A person shall not transport motor fuel by
17 railroad tank car or transport truck unless the person has
18 a shipping document for its transportation that complies
19 with this section. A shipping document issued by a terminal
20 operator or the operator of a bulk plant shall contain the
21 following information:

22

1 (C) The amount of motor fuel removed,
2 indicating gross or net gallons or gasoline gallons
3 equivalent;

4
5 (xi) On or before the last day of the month
6 following each calendar quarter, each carrier licensed
7 under the provisions of the international fuel tax
8 agreement shall file, in a format required by the
9 department, a report indicating the total number of miles
10 traveled in all jurisdictions by the operator's vehicles
11 subject to the tax under this article, the total number of
12 miles traveled by those vehicles in this state, the amount
13 of gasoline used by those vehicles in all jurisdictions,
14 the amount of tax under this article paid during the
15 calendar quarter and any other information required by the
16 department to compute the licensee's tax liability. The
17 licensee shall pay all taxes due under this article at the
18 time the report is filed. If the tax on gasoline imported
19 in the fuel supply tanks of motor vehicles for taxable use
20 on Wyoming highways can be more accurately determined on a
21 mileage basis, the department may approve and adopt that
22 basis. In the absence of mileage records showing the number
23 of miles actually operated per gallon of gasoline or
24 gasoline gallon equivalent consumed, it shall be presumed

1 that not less than one (1) gallon or (1) gasoline gallon
2 equivalent of gasoline was consumed for every four (4)
3 miles traveled.

4

5 (b) Payment. The following shall apply:

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7 (iii) A distributor or importer who owns a bulk
8 plant in this state may take a shrinkage credit of one
9 percent (1%) on gross gallons or gasoline gallons
10 equivalent of bulk gasoline purchased directly from a
11 terminal and delivered in this state for use, sale or
12 distribution. This credit may be claimed on the monthly tax
13 return. A distributor or importer who does not own a bulk
14 plant, but owns retail locations and distributes gasoline
15 to those locations only shall be entitled to the shrinkage
16 credit on gross gallons of bulk gasoline delivered.

17

18 **39-17-108. Enforcement.**

19

20 (c) Penalties. The following shall apply:

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22 (vi) Any person who does not display the price
23 per gallon or gasoline gallon equivalent including all
24 applicable taxes at which gasoline is to be sold as

1 provided by W.S. 39-17-103(c)(i) and (ii) is guilty of a
2 misdemeanor punishable as provided in paragraph (vii) of
3 this subsection;

4

5 **39-17-109. Taxpayer remedies.**

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7 (c) Refunds. The following shall apply:

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9 (ii) Gasoline or gasohol purchased from a
10 Wyoming licensed distributor or dealer by the University of
11 Wyoming and community colleges and public schools located
12 in Wyoming is subject to refund of the license tax. The
13 record of purchases under this paragraph shall be submitted
14 monthly by the purchaser on refund forms provided by or in
15 a format required by the department, along with receipts
16 detailing gallons and gasoline gallons equivalent purchased
17 and license taxes paid. The refund form and receipts are
18 invalid if not submitted to the department within one (1)
19 year following date of purchase;

20

21 (vi) Gasoline purchased for agricultural
22 purposes as defined in W.S. 39-17-101(a)(i) is qualified
23 for a refund of the license tax imposed under W.S.
24 39-17-104(a)(i) and (ii) as declared by the applicant. Any

1 person claiming a refund of the agricultural gas tax for
2 which the license tax has been paid shall submit a record
3 of purchases and shall specify the percentage of such
4 purchases qualifying for the refund on a form provided by
5 or in a format required by the department, along with
6 receipts detailing the bulk gallons or gasoline gallons
7 equivalent purchased and license taxes paid. The department
8 shall establish by rule a form or the format for applying
9 for the refund under this subsection. The refund form and
10 receipts shall be invalid if not submitted to the
11 department within one (1) year following the date of
12 purchase. Not to exceed sixty (60) days following
13 submission of the information required by this paragraph,
14 the department shall issue a refund of the qualified
15 gasoline license tax.

16

17 **39-17-111. Distribution.**

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19 (c) The department shall certify to the state
20 treasurer amounts to be credited to appropriate accounts
21 based upon deductions from the taxes collected under this
22 article in the following order:

23

1 (ii) Deduct an amount collected on fuel used in
2 snowmobiles, computed by multiplying the number of
3 snowmobiles for which registration and user fees have been
4 paid during the current fiscal year under W.S.
5 31-2-404(a)(i) and 31-2-409(a)(ii) times sixteen dollars
6 and twenty-five cents (\$16.25) plus the number of gallons
7 and gasoline gallons equivalent of gasoline used by
8 snowmobiles for which registration fees have been paid
9 during the current fiscal year under W.S. 31-2-404(a)(ii)
10 times the current gasoline tax rate as defined by W.S.
11 39-17-104(a)(i). The number of gallons and gasoline
12 gallons equivalent used by commercial snowmobiles shall be
13 reported to the department by all businesses offering
14 commercial snowmobile recreational leasing. The amounts
15 computed shall be credited to a separate account to be
16 expended by the department of state parks and cultural
17 resources to improve snowmobile trails in Wyoming;

18

19 **Section 2.** This act is effective January 1, 2014.

20

21

(END)