

SENATE FILE NO. SF0093

Agricultural gas tax refund.

Sponsored by: Senator(s) Hines and Driskill

A BILL

for

1 AN ACT relating to fuel tax; amending the time for
2 application for an agricultural gas tax refund; and
3 providing for an effective date.

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

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7 **Section 1.** W.S. 39-17-109(c)(vi) is amended to read:

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9 **39-17-109. Taxpayer remedies.**

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11 (c) Refunds. The following shall apply:

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13 (vi) Gasoline purchased for agricultural
14 purposes as defined in W.S. 39-17-101(a)(i) is qualified
15 for a refund of the license tax imposed under W.S.
16 39-17-104(a)(i) and (ii) as declared by the applicant. Any
17 person claiming a refund of the agricultural gas tax for

1 which the license tax has been paid shall submit a record
2 of purchases and shall specify the percentage of such
3 purchases qualifying for the refund on a form provided by
4 or in a format required by the department, along with
5 receipts detailing the bulk gallons purchased and license
6 taxes paid. The department shall establish by rule a form
7 or the format for applying for the refund under this
8 subsection. The refund form and receipts shall be invalid
9 if not submitted to the department within ~~one (1) year~~
10 eighteen (18) months following the date of purchase. Not
11 to exceed sixty (60) days following submission of the
12 information required by this paragraph, the department
13 shall issue a refund of the qualified gasoline license tax.

14

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

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(END)