AN ACT relating to revenue for transportation purposes; increasing fuel taxes; amending distributions of fuel tax revenues; and providing for an effective date.

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

Section 1. W.S. 39-17-104(a)(intro) and (i), 39-17-111(c)(ii) through (iv) and (d)(intro), 39-17-204(a)(intro) and (i), 39-17-211(d)(ii)(intro), 39-17-304(a)(intro) and (i) and 39-17-311(a)(iv)(intro) are amended to read:

39-17-104. Taxation rate.
(a) Except as otherwise provided by this section and W.S. 39-17-105, the total tax on gasoline shall be:

- twenty-four cents ($.24) for the period beginning July 1, 2022 and ending June 30, 2023,
- twenty-nine cents ($.29) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024,
- thirty-four cents ($.34) per gallon, and thereafter thirty-nine cents ($.39) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of:
- twenty-three cents ($.23) for the period beginning July 1, 2022 and ending June 30, 2023,
- twenty-eight cents ($.28) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024,
- thirty-three cents ($.33) per gallon, and thereafter thirty-eight cents ($.38) 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;

39-17-111. Distribution.
(c) The department shall credit to appropriate accounts based upon deductions from the taxes collected under this article in the following order:

(ii) Deduct an amount collected on fuel used in snowmobiles, computed by multiplying the number of snowmobiles for which registration and user fees have been paid during the current fiscal year under W.S. 31-2-404(a)(i) and 31-2-409(a)(ii) times, twenty-eight dollars and seventy-five cents ($28.75) for the period beginning July 1, 2022 and ending June 30, 2023, thirty-five dollars ($35.00), for the period beginning July 1, 2023 and ending June 30, 2024, forty-one dollars and twenty-five cents ($41.25), and thereafter forty-seven dollars and fifty cents ($47.50) plus the number of gallons of gasoline used by snowmobiles for which registration fees have been paid during the current fiscal year under W.S. 31-2-404(a)(ii) times the current gasoline tax rate as defined by W.S. 39-17-104(a)(i). The number of gallons used by commercial snowmobiles shall be reported to the department by all businesses offering commercial snowmobile recreational leasing. The amounts computed shall be credited to a separate account to be expended by the
department of state parks and cultural resources to improve snowmobile trails in Wyoming;

(iii) Deduct an amount collected on fuel used in motorboats, computed by multiplying the number of motorboats numbered during the current fiscal year under W.S. 41-13-102 plus the number of nonresident motorboats for which aquatic invasive species fees have been paid during the immediately preceding fiscal year in accordance with W.S. 23-4-204 times, twenty-eight dollars and seventy-five cents ($28.75) for the period beginning July 1, 2022 and ending June 30, 2023, thirty-five dollars ($35.00), for the period beginning July 1, 2023 and ending June 30, 2024, forty-one dollars and twenty-five cents ($41.25), and thereafter forty-seven dollars and fifty cents ($47.50). The amount computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve, construct, maintain, operate and ensure the safety of facilities for use by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement, construction, maintenance, operation and ensuring the safety of publicly
owned boating facilities at public parks and recreational facilities;

(iv) Deduct an amount collected on fuel used in off-road recreational vehicles, computed by multiplying the number of off-road recreational vehicles for which user registration fees have been paid during the current fiscal year under W.S. 31-2-703(a) times eighteen dollars and forty cents ($18.40) for the period beginning July 1, 2022 and ending June 30, 2023, twenty-two dollars and forty cents ($22.40), for the period beginning July 1, 2023 and ending June 30, 2024, twenty-six dollars and forty cents ($26.40), and thereafter thirty dollars and forty cents ($30.40). The amount computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve off-road recreational vehicle trails in Wyoming.

(d) After crediting the amounts provided by subsection (c) of this section, the department shall from the balance designate amounts attributable to five cents ($.05) per gallon of the taxes collected for the period beginning July 1, 2022 and ending June 30, 2023, ten cents
$.10) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024, and fifteen cents ($0.15) per gallon thereafter only to be expended on highway construction, repair or maintenance and not for administration or operating expenses and shall deposit the balance of taxes collected under this article into the accounts within the state highway fund created under this subsection, with receipt and acknowledgement submitted to the state treasurer, as follows:

39-17-204. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-205, the total tax on diesel fuels shall be twenty-four cents ($0.24) for the period beginning July 1, 2022 and ending June 30, 2023, twenty-nine cents ($0.29) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024, thirty-four cents ($0.34) per gallon, and thereafter thirty-nine cents ($0.39) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of twenty-three cents ($0.23) for the period
beginning July 1, 2022 and ending June 30, 2023, twenty-eight cents ($0.28) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024, thirty-three cents ($0.33) per gallon, and thereafter thirty-eight cents ($0.38) per gallon on all diesel fuels used, sold or distributed for sale or use in this state;

39-17-211. Distribution.

(d) The department shall:

(ii) From the remainder, designate amounts attributable to five cents ($0.05) per gallon of the taxes collected for the period beginning July 1, 2022 and ending June 30, 2023, ten cents ($0.10) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024, and fifteen cents ($0.15) per gallon thereafter only to be expended on highway construction, repair or maintenance and not for administration or operating expenses and distribute monthly the remainder as follows:

39-17-304. Taxation rate.
(a) Except as otherwise provided by this section and W.S. 39-17-305, the total tax on alternative fuel used to propel a motor vehicle shall be twenty-four cents ($0.24) for the period beginning July 1, 2022 and ending June 30, 2023, twenty-nine cents ($0.29) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024, thirty-four cents ($0.34) per gallon, and thereafter thirty-nine cents ($0.39) per gallon. The gasoline gallon equivalent (GGE) shall be used for compressed natural gas, liquid petroleum gas or electricity. The diesel gallon equivalent (DGE) shall be used for liquefied natural gas or renewable diesel. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of twenty-three cents ($0.23) for the period beginning July 1, 2022 and ending June 30, 2023, twenty-eight cents ($0.28) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024, thirty-three cents ($0.33) per gallon, and thereafter thirty-eight cents ($0.38) per gallon, gasoline gallon equivalent or diesel gallon equivalent as appropriate on all alternative fuel used, sold or distributed for sale or
use in this state to propel a motor vehicle except for those fuels exempted under W.S. 39-17-305;

39-17-311. Distribution.

(a) Except as otherwise provided in subsection (b) of this section, all alternative fuel license taxes and fees shall be distributed as follows:

(iv) After certifying the amounts provided by paragraph (iii) of this subsection, the department shall from the balance designate amounts attributable to five cents ($0.05) per gallon of the taxes collected for the period beginning July 1, 2022 and ending June 30, 2023, ten cents ($0.10) per gallon, for the period beginning July 1, 2023 and ending June 30, 2024, and fifteen cents ($0.15) per gallon thereafter only to be expended on highway construction, repair or maintenance and not for administration or operating expenses and shall certify the balance of taxes collected under this article to the state treasurer who shall distribute the remainder into the accounts within the state highway fund created under this subsection as follows:
Section 2. This act is effective July 1, 2022.

(END)