

H. B. No. 256

Introduced by

Jack Taylor

A BILL
for

AN ACT to amend and re-enact Sections 115-1101, 115-1102 and 115-1103, Wyoming Revised Statutes, 1931, relating to the tax on gasoline.

FEB 3 1933

Referred to and read 1st time

Referred to Com. No. 2

Feb 4 1933

Referred to Com. No. 26

FEB 8 1933

Reported from Com. 26

Referred to Com. No. 2

FEB 10 1933

Reported from Com. without recommendation

FEB 17 1933

Considered in the Senate of the whole and
Recommended do pass *Report adopted*

Under suspension of the Rules Read second time

Ordered read third time

Read third time

Passed: Ayes 49 Noes 1 Excused 1 Absent 1

Sent to Senate

Received from House _____
First time _____
Referred to Com. No. 13
Delivered to Com. No. _____

Returned from Committee No. _____

Feb 16 1933

RECEIVED NO VALUE

Placed on general file

Jack Taylor

A BILL

FOR

AN ACT to amend and re-enact Sections 115-1101, 115-1102 and 115-1103, Wyoming Revised Statutes, 1931, relating to the tax on gasoline.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WYOMING:

Section 1. That Section 115-1101, Wyoming Revised Statutes, 1931, be and it is hereby amended and re-enacted to read as follows:

Section 115-1101. The words and phrases used in this article shall be construed for the purpose thereof, as follows:

(1) "Wholesaler" is hereby defined as any person, firm or corporation who imports or causes to be imported gasoline, as hereinafter defined, for sale in the state of Wyoming to the jobber or consumer, or to the persons, firms, corporations or associations of persons, who, in turn, sell to the jobber or consumer; the term "wholesaler" is further defined to mean any person, firm or corporation who produces, refines, manufactures, blends or compounds gasoline in * * * Wyoming for * * * sale in this state;

(2) "Gasoline" is hereby defined as the volatile substance produced from petroleum, natural gas, oil shales or coal, heretofore sold under the name of gasoline, and such other volatile and inflammable liquids produced or compounded for the purpose of operating or propelling motor vehicles, except the product commonly known as kerosene.

(3) IF A WHOLESALER, AS DEFINED HEREIN, STORES, USES OR DISTRIBUTES GASOLINE SOLD TO HIM, OR PRODUCED OR IMPORTED BY HIM (OTHERWISE THAN IN THE PRODUCTION OF GASOLINE), ON WHICH NO TAX HAS BEEN PAID IN THE STATE OF WYOMING, SUCH STORAGE, USE OR DISTRIBUTION SHALL FOR THE PURPOSES OF THIS ARTICLE BE CONSIDERED A SALE; IT BEING THE PURPOSE AND INTENT OF THIS ARTICLE TO LEVY AN EXCISE TAX OF FOUR (4) CENTS PER GALLON ON ALL GASOLINE WHICH

BECOMES A PART OF THE GENERAL MASS OF THE PROPERTY OF THE STATE AND ON WHICH NO SUCH TAX HAS BEEN PAID IN THE STATE OF WYOMING.

Section 2. That Section 115-1102, Wyoming Revised Statutes, 1931, be and it is hereby amended and re-enacted to read as follows:

Section 115-1102. AN EXCISE tax of four (4) cents per gallon is hereby levied on all gasoline * * * sold in this state, * * * to be collected as hereinafter set forth; PROVIDED THAT SAID TAX SHALL BE COMPUTED UPON THE NUMBER OF GALLONS OF GASOLINE AS INVOICED BY THE SHIPPER WHEN THE GASOLINE SHALL HAVE BEEN LOADED AT A REFINERY OR OTHER PLACE WITHIN THE STATE INTO TANK CARS, TANK TRUCKS, TANK WAGONS, OR OTHER TYPE OF TRANSPORTATION EQUIPMENT, CONTAINER OR OTHER FACILITY FOR ULTIMATE DESTINATION WITHIN THIS STATE, OR PLACED IN ANY TANK OR OTHER CONTAINER FROM WHICH ANY SALES OR DELIVERY (NOT INVOLVING TRANSPORTATION) ARE MADE DIRECT; AND PROVIDED FURTHER, THAT THE AMOUNT OF GASOLINE IMPORTED INTO THE STATE OF WYOMING FROM ANY OTHER STATE, TERRITORY OR FOREIGN COUNTRY SHALL BE COMPUTED UPON THE NUMBER OF GALLONS OF GASOLINE SHIPPED AS INVOICED BY THE SHIPPER; AND THE TAX ON SUCH GASOLINE IMPORTED INTO THE STATE SHALL BE DUE AND PAYABLE TO THE STATE TREASURER IMMEDIATELY WHEN ANY SUCH GASOLINE SHALL HAVE ARRIVED AT ITS DESTINATION, AND SHALL HAVE LOST ITS INTERSTATE CHARACTER AS A SHIPMENT IN INTERSTATE COMMERCE.

Section 3. That Section 115-1103, Wyoming Revised Statutes, 1931, be and it is hereby amended and re-enacted to read as follows:

Section 115-1103. Each and every wholesaler, as defined in this article, who is now or who may hereafter engage in his own name, or in the name of others, or in the name of his representatives or agents in this state, in the sale * * * of gasoline, as herein defined, shall, not later than the fifteenth of each month, render to the state treasurer a statement of all gasoline sold * * * by them in the state of Wyoming during the preceding calendar month,

and pay to the state treasurer at the same time, the EXCISE tax of four cents per gallon on all such gasoline. Said statement to the state treasurer shall be upon blanks furnished by him, and shall be sworn to by the owner, BY THE managing agent in the case of an individual, firm or association, by the resident general agent or attorney in the case of a foreign corporation, or by one of the principal officers in the case of a domestic corporation. Every person, firm, or corporation, who shall SELL any gasoline in this state upon which the said tax has not been paid by any wholesaler in this state, shall, on or before the 15th day of each calendar month, render a true statement to the state treasurer, duly signed and sworn to, and accompany such statement with the payment of a tax of four cents per gallon on all gasoline as shown by such statement to have been SOLD by him; provided, that before making the distribution of funds provided for in Section 115-1108, the state treasurer shall pay over all funds received from the gasoline EXCISE tax on gasoline SOLD at any municipal or county air field to the city, town or county where such air field is located, to be used for the maintenance and improvement of such air field.

Section 4. This act shall take effect and be in force from and after its passage.