

CHAPTER 13

GASOLINE TAX DISTRIBUTION-2

Original House Bill No. 79

AN ACT to amend W.S. 21-17-115(a)(iii), 24-2-110(b) and (c)(intro) and 39-6-210(d)(intro), (i)(intro) and (A), (ii)(intro) and (A), (iii) and by creating a new paragraph (iv); and to repeal W.S. 24-4-101, 24-4-102, 39-6-210(c)(i), (iii) and (iv), (d)(i)(B) through (D) and (ii)(B) and 39-6-212 relating to gasoline tax distribution; amending distribution of gasoline license taxes to cities, towns, counties and state highway accounts as specified; conforming provisions relating to local government contributions to the University of Wyoming technology transfer program as specified; eliminating distribution of gasoline taxes to counties based on origin of sale; repealing refunds of gasoline taxes to cities and towns; repealing duplicative provisions; providing legislative intent with respect to the distribution of gasoline taxes on or after the effective date of this act; and providing for an effective date.

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

Section 1. W.S. 21-17-115(a)(iii), 24-2-110(b) and (c)(intro) and 39-6-210(d)(intro), (i)(intro) and (A), (ii)(intro) and (A), (iii) and by creating a new paragraph (iv) are amended to read:

21-17-115. University technology transfer center program.

(a) The University of Wyoming may operate a technology transfer center and provide training to Wyoming county and municipality employees regarding current trends in transportation technology. The funding of the program shall be administered by the Wyoming department of transportation. The cost of the program shall be provided by each of the following contributing a minimum of twenty-five thousand dollars (\$25,000.00) each regardless of any contribution from the federal government or other non-state sources, or up to a maximum of thirty-one thousand two hundred fifty dollars (\$31,250.00) each provided the federal government or other non-state sources contribute an amount equal to the total monies provided by the following as specified:

(iii) Cities, AND towns and counties as provided in W.S. 39-6-210(d)(iii)(A);

24-2-110. Cooperation with counties in construction of county roads; allocation of costs; state-county road construction account established.

(b) Ninety-three percent (93%) of construction expense shall be paid from the account provided by subsection (c) of this section and seven percent (7%) by the county from funds received under W.S. ~~39-6-210(d)(i)(A)~~ 39-6-210(d)(i) and all expense of maintaining the road after its construction is completed shall be paid by the county.

(c) ~~Ten percent (10%) of THE~~ gasoline license tax revenues distributed by the state treasurer under W.S. ~~39-6-210(d)(i)~~ 39-6-210(d)(ii) shall be placed in a separate account and be expended by the department of transportation solely for payment of the state's share of the state-county road construction program and as otherwise provided in this subsection. This money shall be allocated as follows:

39-6-210. Distribution of gasoline license taxes.

(d) After certifying the amounts provided by subsection (c) of this section, the department 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:

(i) ~~Two-thirds (2/3)~~ THIRTEEN AND ONE-HALF PERCENT (13.5%) shall be distributed as follows: (A) ~~Twenty-three percent (23%)~~ shall be distributed MONTHLY to county treasurers, ~~on the fifteenth day of each month.~~ Each county treasurer shall credit such revenues to the county road fund for the improvement and maintenance of county roads. The distribution to each county shall be based on:

~~(H)(A)~~ One-third (1/3) in the ratio in which the area of the county bears to the total area of the state;

~~(H)(B)~~ One-third (1/3) in the ratio in which the rural population including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state according to the last federal census;

~~(H)(C)~~ One-third (1/3) in the ratio in which the assessed valuation of the county bears to the last total assessed valuation of the state.

(ii) ~~One-sixth (1/6)~~ FOURTEEN PERCENT (14%) shall be distributed as follows: (A) ~~Seventy-five percent (75%)~~ shall be credited by the state treasurer to the ~~county farm-to-market~~ STATE-COUNTY road account in the highway fund, EXCEPT THAT AN AMOUNT EQUAL TO THE CONTRIBUTION REQUIRED OF THE COUNTIES FOR THE COST OF THE UNIVERSITY'S TECHNOLOGY TRANSFER PROGRAM UNDER W.S. 21-17-115(a)(ii) OR THIRTY-ONE THOUSAND TWO HUNDRED FIFTY DOLLARS (\$31,250.00), WHICHEVER IS LESS SHALL BE DISTRIBUTED TO THE HIGHWAY FUND. The department shall allocate to each county a share based fifty percent (50%) upon the ratio which the rural population of each county including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state according to the last federal census and

fifty percent (50%) based on the ratio which the area of the county bears to the total area of the state. Any interest earned on invested funds allocated to counties shall be credited to each county and may be used for the county's matching fund requirements and for project costs as provided by W.S. 24-2-110(c)(ii);

(iii) ~~One-sixth (1/6)~~ FIFTEEN PERCENT (15%) shall be distributed as follows:

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(iii) ~~One-sixth (1/6)~~ FIFTEEN PERCENT (15%) shall be distributed as follows:

(A) To the highway fund, an amount equal to the contribution required of the cities, AND towns and counties for the cost of the university's technology transfer program under W.S. 21-17-115(a)(iii) or thirty-one thousand two hundred fifty dollars (\$31,250.00), whichever is less;

(B) The remainder to be distributed monthly to incorporated cities and towns and counties. ~~The distribution~~ TO BE USED IN THEIR STREET AND ALLEY PROGRAMS AS FOLLOWS:

(I) SEVENTY-FIVE PERCENT (75%) to cities and towns shall be based on the taxes paid upon gasoline sold to and distributed by dealers located within each incorporated city and town; ~~The distribution to counties shall be based on the taxes paid upon gasoline sold to and distributed by dealers located within each county but outside the incorporated limits of cities and towns. Taxes paid upon gasoline sold and distributed by dealers located outside the state to consumers in the state shall be distributed to the county wherein the consumer is located.~~

(II) TWENTY-FIVE PERCENT (25%) IN THE RATIO WHICH THE POPULATION OF EACH CITY OR TOWN BEARS TO THE TOTAL POPULATION OF ALL CITIES AND TOWNS ACCORDING TO THE LAST FEDERAL CENSUS.

(iv) FIFTY-SEVEN AND ONE-HALF PERCENT (57.5%) TO THE STATE HIGHWAY ACCOUNT.

Section 2. W.S. 24-4-101, 24-4-102, 39-6-210(c)(i), (iii) and (iv), (d)(i)(B) through (D) and (ii)(B) and 39-6-212 are repealed.

Section 3. It is the intent of the legislature that all gasoline license taxes distributed on or after July 1, 1994, be distributed in accordance with the amendments in section 1 of this act without regard to when the taxes were actually collected.

Section 4. This act is effective July 1, 1994.

Approved March 17, 1994.