



States' Biofuels Statutes

STATE OF WYOMING

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Current through the 2013 Legislative Session of the Wyoming General Assembly.

§ 39-17-107. Compliance; collection procedures

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

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

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

(B) When gasoline is purchased out of Wyoming for use, sale or distribution in Wyoming, the Wyoming licensed supplier shall report to the department all gallons used, sold or distributed during the preceding calendar month and remit all taxes due under this article;

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

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

(E) Any person acquiring ethanol or other blending components to blend with gasoline shall report to the department all gallons of ethanol or other blending components purchased and blended during the preceding calendar month and remit all additional taxes due on the ethanol or blending components.

(ii) Each person transporting, conveying or bringing gasoline into this state for sale, use or distribution in this state shall furnish the department a verified statement showing the number of gallons of gasoline delivered during the month preceding the report, the name of the person to whom the delivery

was made and the place of delivery;

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

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

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

(B) Each ethanol producer, importer or exporter shall submit a statement to the department in a format required by the department showing the amount of ethanol produced, imported or exported for the purpose of blending with gasoline and the person who purchased the ethanol during the preceding calendar month;

(C) Each distributor or importer shall submit a statement to the department in a format required by the department for the preceding calendar month for the purpose of obtaining a refund from the department for taxes paid pursuant to this section.

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

(A) The identification, including address, of the terminal or bulk plant from which the motor fuel was received;

(B) The date the motor fuel was removed;

(C) The amount of motor fuel removed, indicating gross or net gallons;

(D) The destination state of the motor fuel, as represented to the terminal operator by the transporter, the shipper or the shipper's agent;

(E) The name of the shipper of the gasoline within the bulk plant or terminal;

(F) The consignee's name and address;

(G) The transporter's name;

(H) Any other information required by the department for the enforcement of this article.

(vi) A person to whom a shipping document was issued shall:

(A) Carry the shipping document in the conveyance for which it was issued when transporting the motor fuel described in it;

(B) Show the shipping document to a law enforcement officer or authorized personnel of the department upon request;

(C) Deliver the motor fuel described in the shipping document to the destination state printed on it unless the person does all of the following:

(I) Notifies the department when transporting the motor fuel into a state other than the printed destination state that the person has received instructions for since the shipping document was issued to deliver the motor fuel to a different destination state;

(II) Writes on the shipping document the change in destination state;

(III) Gives a copy of the shipping document to the distributor or other person to whom the motor fuel is delivered.

(vii) A person to whom motor fuel is delivered by railroad tank car or transport truck shall not accept delivery of the motor fuel if the destination state shown on the shipping document for the motor fuel is a state other than Wyoming. The person to whom the fuel is delivered shall examine the shipping document and keep a copy of the shipping document;

(viii) Each supplier, refiner, terminal operator, importer, exporter, distributor and dealer shall keep and preserve the records relating to the purchase and sale of gasoline for three (3) years. The department may, by rule and regulation, authorize alternate methods of preserving the records required under this section;

(ix) Each person transporting, conveying or importing gasoline into the state or producing, refining, manufacturing, blending or compounding and using, selling or distributing gasoline for sale or use in this state shall keep and preserve the records relating to the purchase or sale of gasoline for three (3) years;

(x) Repealed by [Laws 1998, Sp. & Bud. Sess., ch. 51, § 3](#).

(xi) On or before the last day of the month following each calendar quarter, each carrier licensed under the provisions of the international fuel tax agreement shall file, in a format required by the department, a report indicating the total number of miles traveled in all jurisdictions by the operator's vehicles subject to the tax under this article, the total number of miles traveled by those vehicles in this state, the amount of gasoline used by those vehicles in all jurisdictions, the amount of tax under this article paid during the calendar quarter and any other information required by the department to compute the licensee's tax liability. The licensee shall pay all taxes due under this article at the time the report is filed. If the tax on gasoline imported in the fuel supply tanks of motor vehicles for taxable use on Wyoming highways can be more accurately determined on a mileage basis, the department may approve and adopt that basis. In the absence of mileage records showing the number of miles actually operated per gallon of gasoline consumed, it shall be presumed that not less than one (1) gallon of gasoline was consumed for every four (4) miles traveled.

(b) Payment. The following shall apply:

(i) On or before the last day of each month every supplier, refiner, terminal operator and importer shall pay to the department all license taxes imposed by this article which are due based upon the statement submitted under W.S. 39-17-107(a)(i)(A). Payment may be made by electronic funds transfer;

(ii) The supplier, refiner or importer shall not require payment from the distributor of the license taxes imposed under this article until three (3) business days prior to the date which the taxes are required to be remitted to the state by the supplier, refiner or importer. A licensed distributor may elect to make delayed payments to a licensed supplier, refiner or importer, provided:

(A) If the supplier, refiner or importer has an electronic funds transfer program in operation, the payment is made by electronic funds transfer;

(B) The distributor continues to make timely payments to the supplier, refiner or importer.

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

(c) Timelines. The following shall apply:

(i) Any report, claims, tax return, statement or other document or payments required or authorized by this article to be made or filed to or with the department and which is:

(A) Transmitted through the United States mail is deemed filed and received by the department on the date shown by the post office cancellation mark stamped on the envelope or other appropriate wrapper containing it;

(B) Mailed but not received by the department or where received but the cancellation mark is illegible, erroneous or omitted, is deemed filed and received on the date mailed if the sender establishes it was deposited in the mail on or before the due date for filing and submits a duplicate within thirty (30) days following written notification by the department of the nonreceipt;

(C) Received through electronic funds transfer is deemed to have been received when the electronic funds transfer transmission is received by the department;

(D) Received through electronic data interchange is deemed to have been received when the electronic data interchange transmission is received by the department.

(ii) Any tax return or license application that is not signed and any tax return which does not contain all pertinent information is considered not filed until the licensee signs or supplies the required information to the department. If the information required in the documents is presented to the department in a format other than that prescribed or otherwise approved by the department, the tax

return, application or claim for refund or credit shall be deemed not filed. The licensee shall have ten (10) days to provide the information requested in a manner prescribed or otherwise approved by the department. If the licensee provides the information requested by the department within ten (10) days, the tax return or license application shall be deemed to have been timely filed;

(iii) Evidence that correspondence mailed from the department to the last known address of a person shall be deemed prima facie evidence that the person received the correspondence after five (5) business days have elapsed from the date the correspondence was mailed. As used in this section, “last known address” means the most current address on file with the department.

(d) The department shall promulgate rules and regulations necessary to define the reporting format requirement for all licensees.

Credits: [Laws 1998, Sp. & Bud. Sess., ch. 5, § 1, eff. March 6, 1998](#); [Laws 1998, Sp. & Bud. Sess., ch. 51, §§ 1-3, eff. July 1, 1998](#); [Laws 1999, ch. 161, § 1, eff. July 1, 1999](#); [Laws 2007, ch. 11, § 1, eff. July 1, 2007](#); [Laws 2011, ch. 99, § 1, eff. July 1, 2011](#).