



## States' Biofuels Statutes

### STATE OF WYOMING

*This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).*

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

#### **§ 39-17-109. Taxpayer remedies**

(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this article.

(b) Appeals. There are no specific applicable provisions for appeals for this article.

(c) Refunds. The following shall apply:

(i) Repealed by [Laws 1998, Sp.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

(ii) Gasoline or gasohol purchased from a Wyoming licensed distributor or dealer by the University of Wyoming and community colleges and public schools located in Wyoming is subject to refund of the license tax. The record of purchases under this paragraph shall be submitted monthly by the purchaser on refund forms provided by or in a format required by the department, along with receipts detailing gallons purchased and license taxes paid. The refund form and receipts are invalid if not submitted to the department within one (1) year following date of purchase;

(iii) Repealed by [Laws 1998, Sp.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

(iv) On or before the last day of each month every distributor shall submit a statement to the department on forms furnished by or 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 [W.S. 39-17-107\(a\)\(i\)](#);

(v) Any person exporting gasoline from Wyoming for which the license tax has been paid is subject to a refund of the license tax paid. The refund request shall be submitted on or before the last day of the month on forms provided by or in a format required by the department. The refund request is invalid if not submitted within one (1) year of the date of purchase;

(vi) Gasoline purchased for agricultural purposes as defined in [W.S. 39-17-101\(a\)\(i\)](#) is qualified for a refund of the license tax imposed under [W.S. 39-17-104\(a\)\(i\)](#) and [\(ii\)](#) as declared by the applicant. Any person claiming a refund of the agricultural gas tax for which the license tax has been paid shall submit a record of purchases and shall specify the percentage of such purchases qualifying for the refund on a form provided by or in a format required by the department, along with receipts detailing the bulk gallons purchased and license taxes paid. The department shall establish by rule a form or the format for applying for the refund under this subsection. The refund form and receipts shall be invalid if not submitted to the department within eighteen (18) months following the date of purchase. Not to exceed sixty (60) days following submission of the information required by this paragraph, the department shall issue a refund of the qualified gasoline license tax.

(d) Credits. The following shall apply:

<Text of pars. (d)(i) to (vi) effective until July 1, 2015>

(i) The department shall grant a credit to producers of ethanol in the amount of forty cents (\$.40) per gallon of ethanol produced in Wyoming provided the producer submits a report to the department in a format required by the department containing information which will assist the department in determining:

(A) The use of and demand for blended fuels in Wyoming to meet standards of the federal Clean Air Act;

(B) The market competitiveness of ethanol produced in Wyoming;

(C) The number of gallons of ethanol produced in Wyoming by the producer which, to the best of the producer's knowledge, were used to produce ethanol based motor fuels;

(D) The number of persons employed by the producer in Wyoming to produce ethanol; and

(E) The number of gasoline suppliers, refiners, terminal operators, importers, exporters, distributors or dealers who used the ethanol produced in Wyoming by the producer.

(ii) The producer who is granted a credit under this subsection may transfer the credit to any person having a tax liability under this article for the sale of ethanol based motor fuel or gasoline sold for the purpose of blending into an ethanol based motor fuel, regardless of whether the person is a resident of Wyoming;

(iii) Except as provided by paragraph (iv) of this subsection, a credit granted under this subsection shall be valid for a period of one (1) year from the date of issue by the department;

(iv) Any person who has a tax liability in Wyoming for the sale of ethanol based motor fuel or gasoline sold for the purpose of blending into an ethanol based motor fuel may redeem a valid credit with the department to satisfy in part any tax liability imposed under [W.S. 39-17-104\(a\)\(i\)](#) and [\(ii\)](#). To qualify to redeem tax credits under this subsection, an ethanol producer shall purchase at least twenty-five percent (25%) of Wyoming origin products used in the distillation process, excluding water,

during the calendar year in which the tax credits were earned. Each ethanol producer shall verify the origin of the products. In the event of natural damage to a significant portion of available Wyoming products as determined by the Wyoming department of agriculture, the twenty-five percent (25%) purchase requirement of this paragraph shall not apply. In no circumstances may the amount of tax credits redeemed by any person under this section exceed the existing tax liability of the person under [W.S. 39-17-104\(a\)\(i\) and \(ii\)](#). The department shall promulgate rules to implement this section. Tax credits under this subsection shall also be subject to the following:

(A) The total of all tax credits redeemed by all ethanol producers under this subsection shall not exceed four million dollars (\$4,000,000.00) per year;

(B) Except as provided by subparagraph (E) of this paragraph, the tax credits redeemed under this subsection for any one (1) ethanol producer per year shall not exceed the lesser of two million dollars (\$2,000,000.00) or an amount equal to the amount of Wyoming origin products purchased for the process of producing ethanol, excluding water;

(C) An ethanol producer constructing a new ethanol plant after July 1, 2003 and prior to July 1, 2011, may receive tax credits authorized under this subsection for a period not to exceed fifteen (15) years after the date the construction of the new plant is complete;

(D) Unless meeting the requirements of subparagraph (E) of this paragraph, any ethanol producer qualifying for the tax credit under this subsection on or before July 1, 2003 may only receive a tax credit under this subsection until June 30, 2009;

(E) Any ethanol producer qualifying for the tax credit under this subsection before July 1, 2009, which expands its production after July 1, 2003 and prior to July 1, 2011, by at least twenty-five percent (25%), shall receive tax credits under this subsection for a period not to exceed fifteen (15) years following the date the expanded production became operational. The maximum tax credit specified in subparagraph (B) of this paragraph for a producer qualifying under this subparagraph shall be increased to the amount available to the producer under subparagraph (B) of this paragraph plus the additional amount authorized under this subparagraph. The additional maximum amount authorized shall be computed by multiplying the percentage increase in expanded production by the maximum tax credit which the producer is eligible to receive under subparagraph (B) of this paragraph. For any ethanol producer meeting the requirements of this subparagraph, each expansion of production after July 1, 2003, of at least twenty-five percent (25%) of the most recent prior production shall qualify for the additional time and additional maximum credit authorized in this subparagraph.

(v) No later than January 1 of each year, the department, in consultation with the department of administration and information, shall submit a report to the joint transportation and highways interim committee and the joint revenue interim committee. The report shall provide information with respect to the economic benefits of the ethanol credit voucher program created under this subsection and the cost to the state for the program;

(vi) A Wyoming licensed supplier, distributor, refiner or importer who is unable to recover the license taxes due from a bulk sale to a licensee who is other than an end-user and that is not owned, rented or

leased by the supplier, distributor, refiner or importer requesting the credit is not liable for the taxes and may credit the amount of unpaid taxes against a later remittance of taxes required under this subsection. The department shall promulgate rules to implement this paragraph.

<Text of pars. (d)(i) to (vi) effective July 1, 2015>

(i) to (vi) Repealed by [Laws 2012, ch. 105, § 1, eff. July 1, 2015](#).

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. There are no specific applicable provisions for escrow for this article.

**Credits:** [Laws 1998, Sp. & Bud. Sess., ch. 5, § 1, eff. March 6, 1998](#); [Laws 1998, Sp. & Bud. Sess., ch. 51, §§ 2, 3, eff. July 1, 1998](#); [Laws 1999, ch. 186, § 1, eff. July 1, 1999](#); [Laws 2003, ch. 15, § 1, eff. Feb. 21, 2003](#); [Laws 2003, ch. 98, § 1, eff. July 1, 2003](#); [Laws 2007, ch. 11, § 1, eff. July 1, 2007](#); [Laws 2008, ch. 44, § 1, eff. March 5, 2008](#); [Laws 2011, ch. 99, § 1, eff. July 1, 2011](#); [Laws 2011, ch. 170, § 1, eff. March 3, 2011](#); [Laws 2012, ch. 105, § 1, eff. July 1, 2015](#); [Laws 2014, ch. 102, § 1, eff. July 1, 2014](#).