



Tight times put gravel on the road

By Lisa Rajala, USA TODAY

Gravel roads, once a symbol of quaint times, are emerging as a sign of financial struggle in a growing number of rural towns.

High costs and tight budgets have prompted communities in Maine, Michigan, Indiana, Pennsylvania and Vermont to convert or consider converting their cracked asphalt roads back to gravel to cut maintenance costs, officials in those states say.

New technology allows asphalt to be recycled into a durable gravel-like surface that is cheaper to maintain and adequately prevents potholes and mud, said David Creamer, a field operations specialist at the Center for Dirt and Gravel Road Studies at Pennsylvania State University.

FEELING THE PINCH: States struggle with EPA rules

Thirty-eight counties in Michigan replaced a total of 100 miles of asphalt roads with gravel because of decreasing funds in 2008-09, said Monica Ware, a spokeswoman for the County Road Association of Michigan.

In Montcalm County, Mich., 10 miles were converted to cut patching costs in 2009, said Randy Stearns, managing director of the county's road commission. He cited one road that cost a combined \$39,244 in 2008 and early 2009 for patching, but only \$7,300 to crush into gravel. More roads may be converted this summer, he said.

A 2006 study by the University of Minnesota's Center for Transportation Studies found gravel is cost-effective when daily traffic averages 200 vehicles or less.

Even so, some have concerns.

"None of these decisions should be made overnight," said Chris Plaushin, director of federal relations at AAA. "I think that gravel brings some conditions that they may not be used to. The drivers are going to have to exert a little more caution."

Elsewhere:

• **Hancock County, Ind.** County engineer and superintendent Joe Copeland said budget cuts required 11 miles to be converted last year. "They are holding up well," he said. Copeland said about three more miles may be converted this year.

• **Cranberry Isles, Maine.** Town Selectman Richard Beal said high asphalt and transportation costs led him to support gravel. The town will decide March 8 whether to replace its three major roads, he said.

Resident Gaille Colby, who lives on one of the roads being considered, called it a temble idea. "Have you ever lived on a gravel road? In the summer it's like clouds of (dirt) coming through your house," Colby said.

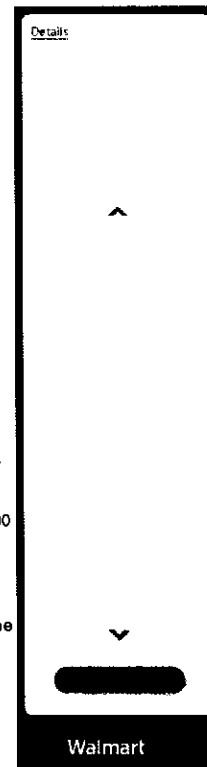
• **Tuscarora State Forest, Pa.** The Department of Forestry converted 3 miles to gravel in 2008 and 2009, Forest Program Manager Matthew Beaver said, and more could be converted this year.

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HOUSE BILL NO. HB0125

Subdivisions-separately acquired properties.

Sponsored by: Representative(s) Brown

A BILL

for

1 AN ACT relating to subdivisions; providing an exemption for
2 the sale of lands that were separate when acquired as
3 specified; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 18-5-303(a) by creating a new
8 paragraph (xiii) is amended to read:

9

10 **18-5-303. Exemptions from provisions.**

11

12 (a) Unless the method of sale or other disposition is
13 adopted for the purpose of evading the provisions of this
14 article, this article shall not apply to the following
15 subdivisions of land however, the following subdivisions
16 are subject to requirements which may be adopted by the
17 board of county commissioners regarding documentation of

1 the proper use and implementation of the following
2 exemptions:

3

4 (xiii) The sale or disposition of two (2) or
5 more pieces of land that were separate when acquired if the
6 legal description of the separately acquired lands does not
7 change.

8

9 **Section 2.** This act is effective July 1, 2010.

10

11

(END)

HOUSE BILL NO. HB0101

Electricity generated from wind-taxation.

Sponsored by: Representative(s) Anderson, R., Brown, Madden, Miller and Steward and Senator(s) Hastert, Larson, Martin, Schiffer and Sessions

A BILL

for

1 AN ACT relating to taxation and revenue; imposing a tax
2 upon the production of electricity from wind resources as
3 specified; providing for administration, imposition,
4 enforcement and distribution as specified; providing
5 applicability; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-22-101 through 39-22-111 are
10 created to read:

11

CHAPTER 22

12

TAX UPON PRODUCTION OF ELECTRICITY FROM WIND RESOURCES

13

14

15 **39-22-101. Definitions.**

1

2 There are no specific applicable provisions for definitions
3 for this chapter.

4

5 **39-22-102. Administration.**

6

7 The department of revenue shall enforce the provisions of
8 this chapter. The department shall promulgate rules and
9 regulations necessary for the implementation and
10 enforcement of this chapter.

11

12 **39-22-103. Imposition.**

13

14 There is levied an excise tax upon the privilege of
15 producing electricity from wind resources in this state.
16 The tax shall be imposed upon the production of any
17 electricity produced from wind resources for sale or trade
18 on or after January 1, 2012, and shall be paid by the
19 person producing such electricity. The tax shall be
20 imposed on each megawatt hour of electricity produced from
21 wind resources at the point of interconnection with an
22 electric transmission line.

23

24 **39-22-104. Taxation rate.**

1

2 The tax rate shall be one dollar (\$1.00) on each megawatt
3 hour, or portion thereof, which is produced in this state.

4

5 **39-22-105. Exemptions.**

6

7 (a) No tax shall be imposed upon electricity which is
8 produced from any generating facility owned or operated by
9 the federal government, state of Wyoming or by any county
10 or municipality in this state. No tax shall be imposed
11 upon electricity which is produced for the personal
12 consumption of the producer, including any excess
13 production of electricity that does not exceed five hundred
14 (500) kilowatt hours in any twenty-four (24) hour period.

15

16 (b) Electricity produced from a wind turbine shall
17 not be subject to the tax imposed under this chapter until
18 the date three (3) years after the turbine first produced
19 electricity for sale. After such date the production shall
20 be subject to the tax, as provided by W.S. 39-22-103,
21 regardless of whether production first commenced prior to
22 or after January 1, 2012.

23

24 **39-22-106. Licensing; permits.**

1

2 There are no specific applicable provisions for licenses
3 and permits for this chapter.

4

5 **39-22-107. Compliance; collection procedures.**

6

7 (a) Returns and reports. Any person producing
8 electricity from wind resources within this state which is
9 subject to the tax imposed by this chapter shall report the
10 amount of megawatt hours produced in this state on or
11 before February 1 of the year immediately following the
12 year in which the electricity was produced.

13

14 (b) Payment. Any person owing a tax under this
15 chapter shall pay the tax once each year on or before
16 February 1 of the year immediately following the year in
17 which the electricity was produced. The tax shall be
18 collected by the department of revenue.

19

20 (c) Timelines. There are no specific applicable
21 provisions for timelines for this chapter.

22

23 **39-22-108. Enforcement.**

24

1 (a) Audits. There are no specific applicable
2 provisions for audits for this chapter.

3
4 (b) Interest. Interest at an annual rate equal to
5 the average prime interest as determined by the state
6 treasurer during the preceding fiscal year, plus four
7 percent (4%), shall be added to all delinquent taxes under
8 this chapter. To determine the average prime interest
9 rate, the state treasurer shall average the prime interest
10 for at least seventy-five percent (75%) of the thirty (30)
11 largest banks in the United States. The interest rate on
12 delinquent taxes shall be adjusted on January 1 of each
13 year following the year in which the taxes first became
14 delinquent. In no instance shall the delinquent interest
15 rate be less than twelve percent (12%) nor greater than
16 eighteen percent (18%).

17

18 (c) Penalties. The following shall apply:

19

20 (i) If any person fails to make or file a return
21 and remit the tax as required by W.S. 39-22-107, the
22 department shall impose a penalty of five percent (5%) of
23 the taxes due for each thirty (30) day period, or fraction
24 thereof, elapsing between the due date of the return and

1 the date filed, unless the person for good cause obtains
2 from the department an extension of time for filing prior
3 to the due date for filing. In the event of an extension,
4 the person shall pay the interest due on delinquent
5 payments set forth in subsection (b) of this section. In
6 no event shall the total penalty imposed by this subsection
7 exceed twenty-five percent (25%) of the tax due. The
8 department, for good cause, may waive a penalty imposed for
9 failure to file a return for any one (1) calendar year,
10 provided that:

11

12 (A) The return was filed within five (5)
13 business days following the due date, including an approved
14 extension period; and

15

16 (B) The taxpayer requests the waiver in
17 writing within fifteen (15) days after the return was
18 filed, setting forth the reasons for the late filing.

19

20 (ii) If any part of a tax deficiency is due to
21 the negligence or intentional disregard of rules and
22 regulations there shall be added a penalty of five percent
23 (5%) of the amount of the deficiency plus interest as
24 provided by subsection (b) of this section. The taxes,

1 penalty and interest shall be paid by the taxpayer within
2 ten (10) days after receipt of notice and demand by the
3 department;

4

5 (iii) Taxes due together with interest,
6 penalties and costs shall be collectible by the department
7 by appropriate judicial proceedings;

8

9 (iv) The department may credit or waive
10 penalties imposed by this section as part of a settlement
11 or for any other good cause.

12

13 (d) Liens. Any delinquent tax is a lien upon the
14 property of any owner from and after the time the tax is
15 due until the tax is paid. The tax lien shall have
16 preference over all liens except any valid mortgage or
17 other liens of record filed or recorded prior to the date
18 the tax became due.

19

20 (e) Tax sales. There are no specific applicable
21 provisions for tax sales for this chapter.

22

23 **39-22-109. Taxpayer remedies.**

24

1 There are no specific applicable provisions for taxpayer
2 remedies for this chapter.

3

4 **39-22-110. Statute of limitations.**

5

6 There are no specific applicable provisions for a statute
7 of limitations for this chapter.

8

9 **39-22-111. Distribution.**

10

11 (a) The proceeds from the tax imposed by this chapter
12 shall be transferred to the state treasurer to be
13 distributed as follows:

14

15 (i) Sixty percent (60%) shall be distributed to
16 the counties in this state where the generating facility is
17 located. The amount shall be proportionately distributed
18 to each county based upon the percentage of the assessed
19 value of the generating facilities located within the
20 county as compared to the total assessed value of
21 generating facilities located within the state;

22

23 (ii) Forty percent (40%) shall be deposited in
24 the state general fund.

1 **Section 2.** This act is effective January 1, 2011.

2

3

(END)

SENATE FILE NO. SF0074

Subdivisions-parcels.

Sponsored by: Senator(s) Bebout, Coe, Cooper and Landen
and Representative(s) Brown, Miller and
Stubson

A BILL

for

1 AN ACT relating to subdivisions; modifying a definition as
2 specified; and providing for an effective date.

3

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

5

6 **Section 1.** W.S. 18-5-302(a)(x) is amended to read:

7

8 **18-5-302. Definitions.**

9

10 (a) As used in this article:

11

12 (x) "Parcel" means a contiguous piece of
13 property ~~under common ownership~~ lawfully created or
14 conveyed of record as a single piece of property.

15

1 **Section 2.** This act is effective July 1, 2010.

2

3

(END)