

HOUSE BILL NO. HB0109

Sales and use tax-increase local option.

Sponsored by: Representative(s) Illoway and Ross and
Senator(s) Hanes

A BILL

for

1 AN ACT relating to sales tax; providing an increase in the
2 county local option sales tax as specified; providing an
3 increase in the county local option use tax as specified;
4 providing conforming amendments; and providing for an
5 effective date.

6

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

8

9 **Section 1.** W.S. 9-4-604(h)(i)(A), 39-15-111(c),
10 39-15-204(a)(i), 39-16-111(d) and 39-16-204(a)(i) are
11 amended to read:

12

13 **9-4-604. Distribution and use; capital construction**
14 **projects and bonds; municipal, county and special district**
15 **purposes.**

16

1 (h) Not to exceed twenty million dollars
2 (\$20,000,000.00) of the total proceeds of all bonds issued
3 under subsection (b) of this section may be loaned or
4 granted to counties or special districts. As used in this
5 subsection "special districts" means hospital districts,
6 fire protection districts, sanitary and improvement
7 districts, solid waste disposal districts, service and
8 improvement districts and water and sewer districts.
9 Notwithstanding any other provision of law, no special
10 district, either standing alone or as a member of a joint
11 powers board, shall receive any grant or loan under this
12 section until the special district's grant or loan
13 application has received a written review from the board of
14 county commissioners in any county in which the special
15 district is located. The board of county commissioners
16 shall review: (1) the ability of the special district to
17 fund the project through bonds, (2) whether the project is
18 adverse to the needs, plans or general welfare of the
19 county, (3) whether the special district has utilized local
20 funding resources, and (4) whether the special district has
21 met county standards. If any part of the special district
22 lies within five (5) miles of the corporate limits of any
23 city or town, the special district's grant or loan
24 application shall also receive a written review from the

1 governing body of the city or town. The written review
2 shall be submitted to the state loan and investment board
3 by the special district with its grant or loan application.
4 Loans or grants shall be made only under the following
5 conditions:

6
7 (i) Loans, with or without interest, may only be
8 made for county or special district purposes which are
9 permitted by law. If the state loan and investment board
10 deems it necessary to secure the loan, no security other
11 than pledges of specified revenue to repay a loan shall be
12 required. Before a loan application is approved the board
13 shall determine by proper investigation that:

14
15 (A) The applicant will fully utilize all
16 local revenue sources reasonably and legally available for
17 repaying the loan excluding the ~~one cent (\$.01)~~ local
18 optional sales tax;

19

20 **39-15-111. Distribution.**

21

22 (c) If any person commences after the effective date
23 of this act to construct an industrial facility, as that
24 term is defined in W.S. 35-12-102, under a permit issued

1 pursuant to W.S. 35-12-106, or if the federal or state
2 government commences to construct any project within this
3 state with an estimated construction cost as specified in
4 the definition of industrial facility in W.S. 35-12-102 the
5 state treasurer shall thereafter pay to the county
6 treasurer and the county treasurer will distribute to the
7 county, cities and towns of that county in which the
8 industrial facility or project is located, impact
9 assistance payments from the monies available under
10 paragraph (b)(i) of this section. Each payment to the
11 county treasurer shall be equal to the excess of each
12 monthly payment made under paragraph (b)(iii) of this
13 section during the period of construction over the base
14 period amount and shall continue during the period of
15 construction except that in the case of an industrial
16 facility or a federal or state government project which is
17 expected to continue in phases for an indefinite period of
18 time, the state treasurer shall discontinue payments under
19 this section and establish a new base period when
20 construction of any phase has ceased or been substantially
21 completed for twelve (12) consecutive months. The impact
22 assistance payments shall be distributed to the county
23 treasurer and the county treasurer will distribute to the
24 county and to the cities and towns therein based on a ratio

1 established by the industrial siting council during a
2 public hearing held in accordance with W.S. 35-12-110. The
3 industrial siting council shall review the distribution
4 ratio for construction projects on a regular basis and make
5 appropriate adjustments. A governing body which is
6 primarily affected by the facility, or any person issued a
7 permit pursuant to W.S. 35-12-106, may petition the
8 industrial siting council for review and adjustment of the
9 distribution ratio upon a showing of good cause. The impact
10 assistance payment shall be in addition to all other
11 distributions under this section, but no impact assistance
12 payment shall be made for any period in which the county or
13 counties are not imposing the ~~full one percent (1%) maximum~~
14 tax authorized by W.S. ~~39-15-201 through 39-15-211~~
15 39-15-204(a)(i) and 39-16-204(a)(i). For purposes of this
16 subsection, the industrial facility or federal or state
17 government project will be deemed to be located in the
18 county in which a majority of the construction costs will
19 be expended, provided that upon a request from the county
20 commissioners of any adjoining county to the industrial
21 siting council, the council may determine that the social
22 and economic impacts from construction of the industrial
23 facility or federal or state government project upon the
24 adjoining county are significant and establish the ratio of

1 impacts between the counties and certify that ratio to the
2 state treasurer who will thereafter distribute the impact
3 assistance payment to the counties pursuant to that ratio.

4
5 **39-15-204. Taxation rate.**

6
7 (a) In addition to the state tax imposed under W.S.
8 39-15-101 through 39-15-111 any county of the state may
9 impose the following excise taxes and any city or town may
10 impose the tax authorized by paragraph (ii) of this
11 subsection:

12
13 (i) An excise tax at a rate in increments of
14 one-half of one percent (.5%) not to exceed a rate of ~~one~~
15 ~~percent (1%)~~ two percent (2%) upon retail sales of tangible
16 personal property, admissions and services made within the
17 county, the purpose of which is for general revenue;

18
19 **39-16-111. Distribution.**

20
21 (d) If any person commences after the effective date
22 of this act to construct an industrial facility, as that
23 term is defined in W.S. 35-12-102, under a permit issued
24 pursuant to W.S. 35-12-106, or if the federal or state

1 government commences to construct any project within this
2 state with an estimated construction cost as specified in
3 the definition of industrial facility in W.S. 35-12-102 the
4 state treasurer shall thereafter pay to the county
5 treasurer and the county treasurer will distribute to the
6 county, cities and towns of that county in which the
7 industrial facility or project is located, impact
8 assistance payments from the monies available under
9 paragraph (b)(i) of this section. Each payment to the
10 county treasurer shall be equal to the excess of each
11 monthly payment made under paragraph (b)(iii) of this
12 section during the period of construction over the base
13 period amount and shall continue during the period of
14 construction except that in the case of an industrial
15 facility or a federal or state government project which is
16 expected to continue in phases for an indefinite period of
17 time, the state treasurer shall discontinue payments under
18 this section and establish a new base period when
19 construction of any phase has ceased or been substantially
20 completed for twelve (12) consecutive months. The impact
21 assistance payments shall be distributed to the county
22 treasurer and the county treasurer will distribute to the
23 county and to the cities and towns therein based on a ratio
24 established by the industrial siting council during a

1 public hearing held in accordance with W.S. 35-12-110. The
2 impact assistance payment shall be in addition to all other
3 distributions under this section, but no impact assistance
4 payment shall be made for any period in which the county or
5 counties are not imposing the ~~full one percent (1%) maximum~~
6 tax authorized by W.S. ~~39-15-204~~ 39-15-204(a)(i) and
7 ~~39-16-102(d) through (h)~~ 39-16-204(a)(i). For purposes of
8 this subsection, the industrial facility or federal or
9 state government project will be deemed to be located in
10 the county in which a majority of the construction costs
11 will be expended, provided that upon a request from the
12 county commissioners of an adjoining county to the
13 industrial siting council, the council may determine that
14 the social and economic impacts from construction of the
15 industrial facility or federal or state government project
16 upon the adjoining county are significant and establish the
17 ratio of impacts between the counties and certify that
18 ratio to the state treasurer who will thereafter distribute
19 the impact assistance payment to the counties pursuant to
20 that ratio.

21

22 **39-16-204. Taxation rate.**

23

1 (a) In addition to the state tax imposed under W.S.
2 39-16-101 through 39-16-111 any county of the state may
3 impose the following excise taxes authorized by paragraph
4 (ii) of this subsection:

5
6 (i) An excise tax at a rate in increments of
7 one-half of one percent (.5%) not to exceed a rate of ~~one~~
8 ~~percent (1%)~~ two percent (2%) upon sales and storage, use
9 and consumption of tangible personal property as provided
10 by this article made within the county, the purpose of
11 which is for general revenue;

12

13 **Section 2.** This act is effective July 1, 2002.

14

15

(END)