

HOUSE BILL NO. HB0134

Specific purpose excise tax.

Sponsored by: Representative(s) Huckfeldt and Senator(s)
Mockler

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the
2 specific purpose excise tax rate as specified; imposing
3 limits on the total rates imposed by a county; amending,
4 clarifying and conforming related provisions; providing for
5 applicability of the act; and providing for an effective
6 date.

7

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

9

10 **Section 1.** W.S. 9-4-604(h)(i)(A), 39-15-111(c),
11 39-15-204(a)(iii) and by creating a new paragraph (iv),
12 39-16-111(d) and 39-16-204(a)(ii) and by creating a new
13 paragraph (iii) are amended to read:

14

1 **9-4-604. Distribution and use; capital construction**
2 **projects and bonds; municipal, county and special district**
3 **purposes.**

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

1 met county standards. If any part of the special district
2 lies within five (5) miles of the corporate limits of any
3 city or town, the special district's grant or loan
4 application shall also receive a written review from the
5 governing body of the city or town. The written review
6 shall be submitted to the state loan and investment board
7 by the special district with its grant or loan application.
8 Loans or grants shall be made only under the following
9 conditions:

10

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

18

19 (A) The applicant will fully utilize all
20 local revenue sources reasonably and legally available for
21 repaying the loan excluding the ~~one cent (\$.01)~~ local
22 optional sales tax;

23

24 **39-15-111. Distribution.**

1

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

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

1 siting council, the council may determine that the social
2 and economic impacts from construction of the industrial
3 facility or federal or state government project upon the
4 adjoining county are significant and establish the ratio of
5 impacts between the counties and certify that ratio to the
6 state treasurer who will thereafter distribute the impact
7 assistance payment to the counties pursuant to that ratio.

8
9 **39-15-204. Taxation rate.**

10
11 (a) In addition to the state tax imposed under W.S.
12 39-15-101 through 39-15-111 any county of the state may
13 impose the following excise taxes and any city or town may
14 impose the tax authorized by paragraph (ii) of this
15 subsection:

16
17 (iii) An excise tax not to exceed ~~one percent~~
18 ~~(1%)~~ two percent (2%) upon retail sales of tangible
19 personal property, admissions and services made within the
20 county. The total excise tax imposed within any county
21 under this paragraph shall not exceed ~~one percent (1%)~~ two
22 percent (2%). The revenue from the tax shall be used in a
23 specified amount for specific purposes authorized by the
24 qualified electors. Specific purposes shall not include

1 ordinary operations of local government except those
2 operations related to a specific project;

3

4 (iv) In no event shall the total excise tax
5 imposed within any county under the provisions of
6 paragraphs (i) and (iii) of this subsection exceed two
7 percent (2%).

8

9 **39-16-111. Distribution.**

10

11 (d) If any person commences after the effective date
12 of this act to construct an industrial facility, as that
13 term is defined in W.S. 35-12-102, under a permit issued
14 pursuant to W.S. 35-12-106, or if the federal or state
15 government commences to construct any project within this
16 state with an estimated construction cost as specified in
17 the definition of industrial facility in W.S. 35-12-102 the
18 state treasurer shall thereafter pay to the county
19 treasurer and the county treasurer will distribute to the
20 county, cities and towns of that county in which the
21 industrial facility or project is located, impact
22 assistance payments from the monies available under
23 paragraph (b) (i) of this section. Each payment to the
24 county treasurer shall be equal to the excess of each

1 monthly payment made under paragraph (b)(iii) of this
2 section during the period of construction over the base
3 period amount and shall continue during the period of
4 construction except that in the case of an industrial
5 facility or a federal or state government project which is
6 expected to continue in phases for an indefinite period of
7 time, the state treasurer shall discontinue payments under
8 this section and establish a new base period when
9 construction of any phase has ceased or been substantially
10 completed for twelve (12) consecutive months. The impact
11 assistance payments shall be distributed to the county
12 treasurer and the county treasurer will distribute to the
13 county and to the cities and towns therein based on a ratio
14 established by the industrial siting council during a
15 public hearing held in accordance with W.S. 35-12-110. The
16 impact assistance payment shall be in addition to all other
17 distributions under this section, but no impact assistance
18 payment shall be made for any period in which the county or
19 counties are not imposing the ~~full one percent (1%)~~ maximum
20 tax authorized by W.S. ~~39-15-204~~ 39-15-204(a)(i) and
21 ~~39-16-102(d) through (h)~~ 39-16-204(a)(i). For purposes of
22 this subsection, the industrial facility or federal or
23 state government project will be deemed to be located in
24 the county in which a majority of the construction costs

1 will be expended, provided that upon a request from the
2 county commissioners of an adjoining county to the
3 industrial siting council, the council may determine that
4 the social and economic impacts from construction of the
5 industrial facility or federal or state government project
6 upon the adjoining county are significant and establish the
7 ratio of impacts between the counties and certify that
8 ratio to the state treasurer who will thereafter distribute
9 the impact assistance payment to the counties pursuant to
10 that ratio.

11

12 **39-16-204. Taxation rate.**

13

14 (a) In addition to the state tax imposed under W.S.
15 39-16-101 through 39-16-111 any county of the state may
16 impose the following excise taxes authorized by paragraph
17 (ii) of this subsection:

18

19 (ii) An excise tax not to exceed ~~one percent~~
20 ~~(1%)~~ two percent (2%) upon sales and storage, use and
21 consumption of tangible personal property, within the
22 county. The total excise tax imposed within any county
23 under this paragraph shall not exceed ~~one percent (1%)~~ two
24 percent (2%). The revenue from the tax shall be used in a

1 specified amount for specific purposes authorized by the
2 qualified electors. Specific purposes shall not include
3 ordinary operations of local government except those
4 operations related to a specific project; ~~;~~

5

6 (iii) In no event shall the total excise tax
7 imposed within any county under the provisions of
8 paragraphs (i) and (ii) of this subsection exceed two
9 percent (2%).

10

11 **Section 2.** This act shall apply to any specific
12 purpose excise tax imposed on or after the effective date
13 of this act.

14

15 **Section 3.** This act is effective July 1, 2002.

16

17

(END)