

HOUSE BILL NO. HB0181

Sales &amp; use tax distribution-2.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for  
2 distribution of sales and use tax as specified; providing  
3 an appropriation; and providing for an effective date.

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

6

7 **Section 1.** W.S. 39-15-111(b)(i), (iii)(intro), (f)  
8 and (g) and 39-16-111(b)(i), (iii)(intro) and (c) are  
9 amended to read:

10

11 **39-15-111. Distribution.**

12

13 (b) Revenues earned under W.S. 39-15-104 during each  
14 fiscal year shall be recognized as revenue during that  
15 fiscal year for accounting purposes. Revenue collected by  
16 the department under W.S. 39-15-104 shall be transferred to  
17 the state treasurer who shall:

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(i) ~~Until June 30, 1993, credit sixty five percent (65%) and thereafter,~~ Subject to subsection (g) of this section, credit ~~seventy two percent (72%)~~ sixty-nine percent (69%) to the state general fund except as provided by subsections (c) and (d) of this section;

(iii) ~~Except as otherwise provided by law with respect to an appropriation to the town of Lovell,~~ From the remaining share, deduct an amount equivalent to one percent (1%) of the tax collected under W.S. 39-15-104. From this amount, the state treasurer shall distribute fifty thousand dollars (\$50,000.00) to each county and then distribute the remainder to each county in the proportion that the total population of the county bears to the total population of the state. The balance shall then be paid monthly to the treasurers of the counties, cities and towns for payment into their respective general funds. The percentage of the balance that will be distributed to each county and its cities and towns will be determined by computing the percentage that net sales taxes collected attributable to vendors in each county including its cities and towns bear to total net sales taxes collected of vendors in all counties including their cities and towns. Subject to

1 subsection (h) of this section, this percentage of the  
2 balance shall be distributed within each county as follows:

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4 (f) In addition to the distribution specified in  
5 subsection (b) of this section, ~~until June 30, 1993,~~  
6 ~~thirty-five percent (35%)~~ thirty-one percent (31%) of sales  
7 taxes collected from out-of-state vendors ~~and thereafter~~  
8 ~~twenty-eight percent (28%) of sales taxes collected from~~  
9 ~~out-of-state vendors~~ shall be distributed to counties,  
10 cities and towns in the same percentage as determined in  
11 paragraph (b)(iii) of this section.

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13 (g) If the tax imposed under W.S. 39-15-104(b) is  
14 reduced to one-half of one percent (.5%) under W.S.  
15 39-15-104(d), on and after September 1 of the year in which  
16 the reduction occurs, the distributions to the state  
17 general fund under paragraph (b)(i) of this section shall  
18 be reduced from ~~seventy-two percent (72%) to sixty-eight~~  
19 ~~percent (68%)~~ sixty-nine percent (69%) to sixty-five  
20 percent (65%).

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22 **39-16-111. Distribution.**

23

1 (b) Revenues earned under this article during each  
2 fiscal year shall be recognized as revenue during that  
3 fiscal year for accounting purposes. Revenue collected by  
4 the department from the taxes imposed by this article shall  
5 be transferred to the state treasurer who shall:

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7 (i) ~~Until June 30, 1993, credit sixty-five~~  
8 ~~percent (65%) and thereafter, Subject to subsection (g) of~~  
9 this section, credit ~~seventy-two percent (72%)~~ sixty-nine  
10 percent (69%) to the general fund except as provided by  
11 subsections (d) and (e) of this section;

12  
13 (iii) ~~Except as otherwise provided by law with~~  
14 ~~respect to an appropriation to the town of Lovell, From the~~  
15 remaining share, deduct an amount equivalent to one percent  
16 (1%) of the tax collected under W.S. 39-16-104. From this  
17 amount, the state treasurer shall distribute fifty thousand  
18 dollars (\$50,000.00) to each county and then distribute the  
19 remainder to each county in the proportion that the total  
20 population of the county bears to the total population of  
21 the state. The remainder shall then be paid monthly to the  
22 treasurers of the counties, cities and towns for payment  
23 into their respective general funds. The percentage of the  
24 remainder that will be distributed to each county and its

1 cities and towns will be determined by computing the  
2 percentage that net use taxes collected attributable to  
3 vendors in each county including its cities and towns bear  
4 to total net use taxes collected of vendors in all counties  
5 including their cities and towns. The distribution shall be  
6 as follows:

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8 (c) In addition to the distribution in subsection (b)  
9 of this section, ~~until June 30, 1993, thirty-five percent~~  
10 ~~(35%)~~ thirty-one percent (31%) of use taxes accruing from  
11 out-of-state vendors ~~and thereafter twenty-eight percent~~  
12 ~~(28%) of use taxes accruing from out-of-state vendors~~ shall  
13 be distributed to counties, cities and towns in the same  
14 percentage as determined in paragraph (b)(iii) of this  
15 section.

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17 **Section 2.** Fifty thousand dollars (\$50,000.00) is  
18 appropriated from the general fund to the department of  
19 revenue for any necessary software changes to effectuate  
20 the purposes of this act.

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

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24 (END)