

HOUSE BILL NO. HB0181

Sales & 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; and
3 providing for an effective date.

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

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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:

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

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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 forty thousand dollars (\$40,000.00) annually to each county and then distribute the remainder to each county in equal monthly installments 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

1 their cities and towns. Subject to subsection (h) of this
2 section, this percentage of the balance shall be
3 distributed within each county as follows:

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

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

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23 **39-16-111. Distribution.**
24

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;

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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 ten thousand
18 dollars (\$10,000.00) annually to each county and then
19 distribute the remainder to each county in equal monthly
20 installments in the proportion that the total population of
21 the county bears to the total population of the state. The
22 remainder shall then be paid monthly to the treasurers of
23 the counties, cities and towns for payment into their
24 respective general funds. The percentage of the remainder

1 that will be distributed to each county and its cities and
2 towns will be determined by computing the percentage that
3 net use taxes collected attributable to vendors in each
4 county including its cities and towns bear to total net use
5 taxes collected of vendors in all counties including their
6 cities and towns. The distribution shall be 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.** This act is effective July 1, 2002.

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(END)