

ENROLLED ACT NO. 44, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2002 SPECIAL SESSION

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

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

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

39-15-111. Distribution.

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

(i) ~~Until June 30, 1993, credit sixty five percent (65%) and thereafter, Until June 30, 2004,~~ subject to subsection (g) of this section, credit ~~seventy two percent (72%)~~ seventy and one-half percent (70.5%) and thereafter 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, until June 30, 2004, deduct an amount equivalent to one-half percent (0.5%) and thereafter 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 until June 30, 2004, twenty thousand dollars (\$20,000.00) and thereafter forty thousand dollars (\$40,000.00) annually to each county in equal~~

ORIGINAL HOUSE
BILL NO. 0181

ENROLLED ACT NO. 44, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2002 SPECIAL SESSION

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

(f) In addition to the distribution specified in subsection (b) of this section, ~~until June 30, 1993, thirty-five percent (35%)~~ until June 30, 2004, twenty-nine and one-half percent (29.5%) and thereafter thirty-one percent (31%) of sales taxes collected from out-of-state vendors ~~and thereafter twenty-eight percent (28%) of sales taxes collected from out-of-state vendors~~ shall be distributed to counties, cities and towns in the same percentage as determined in paragraph (b)(iii) of this section.

(g) If the tax imposed under W.S. 39-15-104(b) is reduced to one-half of one percent (.5%) under W.S. 39-15-104(d), on and after September 1 of the year in which the reduction occurs, the distributions to the state general fund under paragraph (b)(i) of this section shall be reduced until June 30, 2004, from seventy and one-half percent (70.5%) to sixty-eight and one-half percent (68.5%) and thereafter from ~~seventy-two percent (72%)~~ sixty-nine percent (69%) to sixty-five percent (65%).

ORIGINAL HOUSE
BILL NO. 0181

ENROLLED ACT NO. 44, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2002 SPECIAL SESSION

39-16-111. Distribution.

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

(i) ~~Until June 30, 1993, credit sixty-five percent (65%) and thereafter,~~ Until June 30, 2004, subject to subsection (g) of this section, credit ~~seventy-two percent (72%)~~ seventy and one-half percent (70.5%) and thereafter sixty-nine percent (69%) to the general fund except as provided by subsections (d) and (e) 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 until June 30, 2004, deduct an amount equivalent to one-half percent (0.5%) and thereafter an amount equivalent to one percent (1%) of the tax collected under W.S. 39-16-104. From this amount, the state treasurer shall distribute until June 30, 2004, five thousand dollars (\$5,000.00) and thereafter ten thousand dollars (\$10,000.00) annually to each county in equal monthly installments 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 remainder 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 remainder that will be distributed to each county and its cities and towns will be determined by computing the percentage that net use taxes collected attributable to vendors in each county including its cities and towns bear to total net use

ORIGINAL HOUSE
BILL NO. 0181

ENROLLED ACT NO. 44, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2002 SPECIAL SESSION

taxes collected of vendors in all counties including their cities and towns. The distribution shall be as follows:

(c) In addition to the distribution in subsection (b) of this section, ~~until June 30, 1993, thirty-five percent (35%)~~ until June 30, 2004, twenty-nine and one-half percent (29.5%) and thereafter thirty-one percent (31%) of use taxes accruing from out-of-state vendors ~~and thereafter twenty-eight percent (28%) of use taxes accruing from out-of-state vendors~~ shall be distributed to counties, cities and towns in the same percentage as determined in paragraph (b)(iii) of this section.

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk