

HOUSE BILL NO. HB0120

Omnibus revenue bill.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to state revenue; providing for the revenue  
2 needs of the state; and providing for an effective date.

3

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

5

6 **Section 1.** [Sales and use tax increase] W.S.  
7 39-15-104(a) and (b) and 39-16-104(b) are amended to read:

8

9 **39-15-104. Taxation rate.**

10

11 (a) Except as provided by W.S. 39-15-105 there is  
12 levied and shall be paid by the purchaser on all sales an  
13 excise tax of ~~three percent (3%)~~ four percent (4%) upon all  
14 events as provided by W.S. 39-15-103(a).

15

16 (b) ~~Effective July 1, 1993,~~ In addition to the sales  
17 tax under subsection (a) of this section, except for sales

1 under W.S. 39-15-105(a)(viii)(H), there is imposed an  
2 additional sales tax of one percent (1%) which shall be  
3 administered as if the sales tax rate under subsection (a)  
4 of this section was increased from ~~three percent (3%)~~ to  
5 four percent (4%) to five percent (5%). The revenue from  
6 these increases shall be distributed in the same manner as  
7 other sales tax revenue under those sections.

8

9 **39-16-104. Taxation rate.**

10

11 (b) ~~Effective July 1, 1993,~~ In addition to the use  
12 tax under subsection (a) of this section, there is imposed  
13 an additional use tax of one percent (1%) which shall be  
14 administered as if the use tax rates under subsection (a)  
15 of this section were increased from ~~three percent (3%)~~ to  
16 four percent (4%) to five percent (5%). The revenue from  
17 these increases shall be distributed in the same manner as  
18 other use tax revenue under that subsection.

19

20 **Section 2.** [Sales and use tax increase for school  
21 foundation program account] W.S. 39-15-104 by creating a  
22 new subsection (g), 39-15-111(b)(intro) and by creating a  
23 new subsection (p), 39-16-104 by creating a new subsection

1 (f) and 39-16-111(b) (intro) and by creating a new  
2 subsection (p) are amended to read:

3

4 **39-15-104. Taxation rate.**

5

6 (g) In addition to the other taxes imposed by this  
7 section, there is imposed an additional sales tax of one  
8 percent (1%) upon all events as provided by W.S.  
9 39-15-103(a).

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. Except as otherwise  
16 provided by this section, revenue collected by the  
17 department under W.S. 39-15-104 shall be transferred to the  
18 state treasurer who shall:

19

20 (p) The revenue received from the sales tax imposed  
21 by W.S. 39-15-104(g) shall be deposited solely into the  
22 public school foundation program account created by W.S.  
23 21-13-306.

24

1           **39-16-104. Taxation rate.**

2

3           (f) In addition to the other taxes imposed by this  
4 section, there is imposed an additional use tax of one  
5 percent (1%) which shall be administered as if the use tax  
6 rates under subsections (a) and (b) of this section were  
7 increased by one percent (1%).

8

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

10

11           (b) Revenues earned under this article during each  
12 fiscal year shall be recognized as revenue during that  
13 fiscal year for accounting purposes. Except as otherwise  
14 provided by this section, revenue collected by the  
15 department from the taxes imposed by this article shall be  
16 transferred to the state treasurer who shall:

17

18           (p) The revenue received from the sales tax imposed  
19 by W.S. 39-16-104(f) shall be deposited solely into the  
20 public school foundation program account created by W.S.  
21 21-13-306.

22

23           **Section 3.** [Statewide mill levy for school capital  
24 construction] W.S. 39-13-104(k) (i) (C) and by creating a

1 new subsection (n) and 39-13-111(a) by creating a new  
2 paragraph (iv) are amended to read:

3

4 **39-13-104. Taxation rate.**

5

6 (k) The following shall apply to the certification of  
7 tax levies:

8

9 (i) All governmental entities in Wyoming having  
10 the power to levy or require the levy of ad valorem taxes  
11 shall annually notify the board of county commissioners of  
12 the county in which the entity is located, of the amount of  
13 tax to be collected against the taxable property of the  
14 district, as follows:

15

16 (C) On or before the first Monday in August  
17 by the board for state purposes as provided by W.S.  
18 9-4-302, 21-13-303, subsection (n) of this section and this  
19 act.

20

21 (n) As authorized by paragraph (a)(i) of this  
22 section, for the purpose of state revenue to be used for  
23 school capital construction there shall be assessed and  
24 levied each year a state tax of four (4) mills on the

1 dollar of the assessed valuation of the property within the  
2 state as certified on August 10 under the provisions of  
3 subparagraph (k)(i)(C) of this section. The tax shall be in  
4 addition to any and all other taxes authorized by law.

5  
6 **39-13-111. Distribution.**

7  
8 (a) The following shall apply to the distribution of  
9 tax collections:

10  
11 (iv) The county treasurer shall transfer any  
12 money collected from the tax imposed by W.S. 39-13-104(n)  
13 to the state treasurer for deposit in the capital  
14 construction account created by W.S. 21-15-111.

15  
16 **Section 4.** [Electrical generation tax]

17  
18 (a) W.S. 39-22-101 through 39-22-111 are created to  
19 read:

20  
21 CHAPTER 22

22 TAX UPON PRODUCTION OF ELECTRICITY

23  
24 **39-22-101. Definitions.**

1

2 There are no specific applicable provisions for definitions  
3 for this chapter.

4

5 **39-22-102. Administration.**

6

7 The department of revenue shall enforce the provisions of  
8 this section. The department shall promulgate rules and  
9 regulations necessary for the implementation and  
10 enforcement of this section.

11

12 **39-22-103. Imposition.**

13

14 There is levied an excise tax upon the privilege of  
15 producing electricity in this state. The tax shall be  
16 imposed upon the production of any electricity generated  
17 for sale or trade.

18

19 **39-22-104. Taxation rate.**

20

21 The tax rate shall be one-half (1/2) mill upon each  
22 kilowatt hour, or portion thereof, produced in this state.

23

24 **39-22-105. Exemptions.**

1

2 No tax shall be imposed upon electricity which is produced  
3 for the personal consumption of the producer.

4

5 **39-22-106. Licensing; permits.**

6

7 There are no specific applicable provisions for licenses  
8 and permits for this chapter.

9

10 **39-22-107. Compliance; collection procedures.**

11

12 (a) Returns and reports. Any person producing  
13 electricity in this state shall report the amount of  
14 kilowatt hours produced on or before February 1 of the year  
15 immediately following the year in which the electricity was  
16 produced.

17

18 (b) Payment. Any person owing a tax under this  
19 chapter shall pay the tax once each year on or before  
20 February 1 of the year immediately following the year in  
21 which the electricity was produced. The tax shall be  
22 collected by the department of revenue.

23



1 (c) Timelines. There are no specific applicable  
2 provisions for timelines for this chapter.

3

4 **39-22-108. Enforcement.**

5

6 (a) Audits. There are no specific applicable  
7 provisions for audits for this chapter.

8

9 (b) Interest. Interest at an annual rate equal to the  
10 average prime interest rate as determined by the state  
11 treasurer during the preceding fiscal year plus four  
12 percent (4%) shall be added to all delinquent taxes under  
13 this chapter. To determine the average prime interest rate,  
14 the state treasurer shall average the prime interest rate  
15 for at least seventy-five percent (75%) of the thirty (30)  
16 largest banks in the United States. The interest rate on  
17 delinquent taxes shall be adjusted on January 1 of each  
18 year following the year in which taxes first became  
19 delinquent. In no instance shall the delinquent tax rate be  
20 less than twelve percent (12%) nor greater than eighteen  
21 percent (18%).

22

23 (c) Penalties. The following shall apply:

24

1           (i) If any person fails to make or file a return  
2 and remit the tax as required by this chapter the  
3 department shall impose a penalty of five percent (5%) of  
4 the taxes due for each thirty (30) day period, or fraction  
5 thereof, elapsing between the due date of the return and  
6 the date filed, unless the person for good cause obtains  
7 from the department an extension of time for filing prior  
8 to the due date for filing. In no event shall the total  
9 penalty imposed by this subsection exceed twenty-five  
10 percent (25%) of the tax due. The department, for good  
11 cause, may waive a penalty imposed for failure to file a  
12 return for any one (1) month in a calendar year, provided  
13 that:

14

15           (A) The return was filed within five (5)  
16 business days following the due date, including an approved  
17 extension period; and

18

19           (B) The taxpayer requests the waiver in  
20 writing within fifteen (15) days after the return was  
21 filed, setting forth the reasons for the late filing.

22

23           (ii) If any part of a tax deficiency is due to  
24 negligence or intentional disregard of rules and

1 regulations there shall be added a penalty of five percent  
2 (5%) of the amount of the deficiency plus interest as  
3 provided by subsection (b) of this section. The taxes,  
4 penalty and interest shall be paid by the taxpayer within  
5 ten (10) days after receipt of notice and demand by the  
6 department;

7

8 (iii) Taxes due together with interest,  
9 penalties and costs shall be collectible by the department  
10 by appropriate judicial proceedings;

11

12 (iv) The department may credit or waive  
13 penalties imposed by this section as part of a settlement  
14 or for any other good cause.

15

16 (d) Liens. Any delinquent tax is a lien upon the  
17 property of any owner from and after the time the tax is  
18 due until the tax is paid. The tax lien shall have  
19 preference over all liens except any valid mortgage or  
20 other liens of record filed or recorded prior to the date  
21 the tax became due.

22

23 (e) Tax sales. There are no specific applicable  
24 provisions for tax sales for this chapter.

1

2           **39-22-109. Taxpayer remedies.**

3

4 There are no specific applicable provisions for taxpayer  
5 remedies for this chapter.

6

7           **39-22-110. Statute of limitations.**

8

9 There are no specific applicable provisions for a statute  
10 of limitations for this chapter.

11

12           **39-22-111. Distribution.**

13

14 The proceeds from the tax imposed by this chapter shall be  
15 deposited in the general fund.

16

17           (b) W.S. 39-15-104 by creating a new subsection (g)  
18 is amended to read:

19

20           **39-15-104. Taxation rate.**

21

22           (g) Notwithstanding the other provisions of this  
23 section, the tax rate for the sales price paid to public

1 utilities pursuant to W.S. 39-15-103(a)(i)(E) shall be two  
2 percent (2%).

3

4 **Section 5.** [Fuel tax increase] W.S. 39-17-104 by  
5 creating a new subsection (e), 39-17-105(a) and (c),  
6 39-17-111 by creating a new subsection (j), 39-17-204 by  
7 creating a new subsection (e), 39-17-205(b) through (e) and  
8 39-17-211 by creating a new subsection (g) are amended to  
9 read:

10

11 **39-17-104. Taxation rate.**

12

13 (e) In addition to the taxes collected under this  
14 section, there is levied and shall be collected a license  
15 tax of seven cents (\$.07) per gallon on all gasoline used,  
16 sold or distributed for sale or use in this state except  
17 for those fuels exempted under W.S. 39-17-105.

18

19 **39-17-105. Exemptions.**

20

21 (a) Gasoline exported or sold at a Wyoming terminal  
22 rack and directly exported outside the state, other than in  
23 the fuel supply tank of a motor vehicle, by a person  
24 licensed only as an exporter in this state is exempt from

1 the license tax imposed under W.S. 39-17-104(a) through (c)  
2 and (e). The exempt sales shall be reported on or before  
3 the last business day of the month on forms provided by the  
4 department. The sales reports are invalid if not submitted  
5 to the department within one (1) year following date of  
6 sale. Gasoline directly exported, other than in the fuel  
7 supply tank of a motor vehicle, by a Wyoming licensed  
8 supplier, is exempt from the additional license tax imposed  
9 under W.S. 39-17-104(c) and (e). Exchanges and sales of  
10 gasoline between suppliers are exempt from the license tax  
11 under this section.

12

13 (c) There is granted a credit to the purchaser and  
14 user of gasoline used for agricultural purposes and  
15 purchased from a Wyoming licensed distributor or importer  
16 an amount equal to seventy percent (70%) of the gasoline  
17 license taxes imposed by W.S. 39-17-104(a), ~~and (b)~~ and (e)  
18 on bulk gasoline purchased for agricultural purposes. A  
19 Wyoming licensed distributor or importer shall collect the  
20 gasoline license tax on bulk gasoline sales less the amount  
21 of the credit granted under this section at the time of  
22 invoice on the bulk gasoline.

23

24 **39-17-111. Distribution.**

1

2 (j) The revenue from gasoline taxes collected under  
3 W.S. 39-17-104(e) shall be transferred to the state  
4 treasurer who shall deposit them only into the state  
5 highway fund. The provisions of subsections (c) and (d) of  
6 this section shall not apply to the tax imposed by W.S.  
7 39-17-104(e).

8

9 **39-17-204. Taxation rate.**

10

11 (e) In addition to the taxes collected under this  
12 section, there is levied and shall be collected a license  
13 tax of seven cents (\$.07) per gallon on all diesel fuel  
14 used, sold or distributed for sale or use in this state  
15 except for those fuels exempted under W.S. 39-17-205.

16

17 **39-17-205. Exemptions.**

18

19 (b) Diesel fuel sold at a Wyoming terminal rack and  
20 directly exported, other than in the fuel supply tank of a  
21 motor vehicle, by a person licensed only as an exporter in  
22 this state is exempt from the license tax imposed under  
23 W.S. 39-17-204(a), ~~and~~ (b) and (e). The exempt sales shall  
24 be reported on or before the last business day of the month

1 on forms provided by the department. The sales reports are  
2 invalid if not submitted to the department within one (1)  
3 year following the date of sale.

4  
5 (c) Exchanges or sales of diesel fuel between  
6 suppliers are exempt from the license tax under W.S.  
7 39-17-204(a) and (e). Diesel fuel directly exported, other  
8 than in the fuel supply tank of a motor vehicle, by a  
9 supplier is exempt from the license tax under W.S.  
10 39-17-204(a) and (e).

11

12 (d) Dyed diesel fuel as defined in W.S.  
13 39-17-201(a)(ix) is exempt from the license tax under W.S.  
14 39-17-204(a) and (e).

15

16 (e) Diesel fuel directly exported, other than in the  
17 fuel supply tank of a motor vehicle, by a Wyoming licensed  
18 supplier is exempt from the additional license ~~tax~~ taxes  
19 imposed under W.S. 39-17-204(b) and (e).

20

21 **39-17-211. Distribution.**

22

23 (g) The revenue from diesel fuel taxes collected  
24 under W.S. 39-17-204(e) shall be transferred to the state



1 treasurer who shall deposit them only into the state  
2 highway fund. The provisions of subsection (d) of this  
3 section shall not apply to the tax imposed by W.S.  
4 39-17-204(e).

5

6 **Section 6.** [Real estate transfer tax] W.S. 39-22-101  
7 through 39-22-111 are created to read:

8

9

## CHAPTER 22

10

## REAL ESTATE TRANSFER TAX

11

12 **39-22-101. Definitions.**

13

14 (a) As used in this chapter:

15

16 (i) "Real property" means as defined by W.S.  
17 39-11-101(a)(xv) and includes easements on real property.

18

19 **39-22-102. Administration.**

20

21 The department of revenue shall enforce the provisions of  
22 this chapter. The department shall promulgate rules and  
23 regulations necessary for the implementation and  
24 enforcement of this chapter.

1

2

**39-22-103. Imposition.**

3

4 There is imposed a transfer tax upon the sale of real  
5 property. On any sale of real property, a transfer tax  
6 shall be imposed upon the total amount of the real property  
7 sale.

8

9

**39-22-104. Taxation rate.**

10

11 (a) The tax rate shall be as follows:

12

13 (i) Two hundred thousand dollars (\$200,000.00)  
14 or less - one-quarter percent (1/4%);

15

16 (ii) More than two hundred thousand dollars  
17 (\$200,000.00) but less than or equal to four hundred  
18 thousand dollars (\$400,000.00) - one-half percent (1/2%) of  
19 the amount of the sale which exceeds two hundred thousand  
20 dollars (\$200,000.00) in addition to the tax imposed by  
21 paragraph (i) of this subsection;

22

23 (iii) More than four hundred thousand dollars  
24 (\$400,000.00) but less than or equal to eight hundred

1 thousand dollars (\$800,000.00) - one percent (1%) of the  
2 amount of the sale which exceeds four hundred thousand  
3 dollars (\$400,000.00) in addition to the taxes imposed by  
4 paragraphs (i) and (ii) of this subsection;

5

6 (iv) More than eight hundred thousand dollars  
7 (\$800,000.00) - one and one-half percent (1 1/2%) of the  
8 amount of the sale which exceeds eight hundred thousand  
9 dollars (\$800,000.00) in addition to the taxes imposed by  
10 paragraphs (i) through (iii) of this subsection.

11

12 **39-22-105. Exemptions.**

13

14 (a) The tax shall not be imposed upon any of the  
15 following:

16

17 (i) Any transfer from an instrument that  
18 confirms, corrects, modifies or supplements a previously  
19 recorded instrument without added consideration;

20

21 (ii) Any transfer of title without consideration  
22 from one (1) joint tenant or tenant in common to one (1) or  
23 more remaining joint tenants or tenants in common;

24

1           (iii) Any transfer of title to property without  
2 consideration when held in the name of one (1) spouse to  
3 both spouses as joint tenants or tenants in common, or as  
4 community property;

5

6           (iv) Any transfer of title between spouses,  
7 including any gift between spouses;

8

9           (v) Any transfer of title between spouses to  
10 effect a property settlement agreement or between former  
11 spouses in compliance with a decree of divorce;

12

13           (vi) Any transfer of title without consideration  
14 to or from a trust;

15

16           (vii) Any transfer or other conveyance of real  
17 property to or from a corporation or other business entity  
18 by one (1) or more persons if the transfer or conveyance  
19 does not alter the percentage of ownership interest in the  
20 real property of any person;

21

22           (viii) Any transfer or other conveyance of real  
23 property if the owner of the property is related, within

1 the first degree of consanguinity of blood or marriage, to  
2 the person to whom it is conveyed;

3

4 (ix) Any transfer or other conveyance of real  
5 property to make effective any plan of reorganization or  
6 adjustment under which a mere change in identity, form or  
7 place of organization is effected, such as a transfer  
8 between a corporation and its parent corporation or a  
9 subsidiary corporation;

10

11 (x) Any transfer of real property due to the  
12 sale of the property for delinquent taxes or assessments or  
13 a sale or transfer pursuant to foreclosure;

14

15 (xi) Any transfer of real property by a county  
16 certificate of purchase or a sheriff's deed;

17

18 (xii) Any transfer of a residential real  
19 property sale to a first time home buyer meeting the  
20 definition and income levels of the Wyoming community  
21 development authority in the administration of the mortgage  
22 revenue bond program;

23

1           (xiii) That portion of the value of any transfer  
2 of agricultural land, as defined by W.S. 39-13-101(a)(iii),  
3 up to one and one-half (1 1/2) times the agricultural value  
4 of the land as determined by the county assessor for the  
5 previous calendar year;

6

7           (xiv) Any exchange of real property up to the  
8 lesser value of the properties being exchanged;

9

10           (xv) Any transfer of real property exempted from  
11 taxation under W.S. 39-11-105(a)(i) through (viii), and any  
12 property protected from taxation under the Wyoming  
13 constitution;

14

15           (xvi) Any transfer of property pursuant to a  
16 contract executed prior to January 1, 2003;

17

18           (xvii) Any transfer of real property interests  
19 in minerals;

20

21           (xviii) Any transfer of real property used for  
22 industrial purposes as defined by W.S.  
23 39-11-101(a)(xiv)(B);

24

1           (xix) Any other transfer or other conveyance  
2 which the department of revenue exempts upon a finding that  
3 the transfer does not represent a true conveyance of  
4 property.

5

6           **39-22-106. Licensing; permits.**

7

8 There are no specific applicable provisions for licenses  
9 and permits for this chapter.

10

11           **39-22-107. Compliance; collection procedures.**

12

13           (a) Returns and reports. Taxes imposed by this  
14 chapter are due and payable at the office of the county  
15 treasurer of the county in which the real property is  
16 located on the date of recordation of the deed or other  
17 instrument making the sale a matter of public record. The  
18 tax shall only be collected on the price paid for real  
19 property. The county clerk shall not record a document  
20 transferring legal or equitable title to real property  
21 until all taxes due under this chapter have been paid to  
22 the county treasurer. The buyer and seller shall sign  
23 before a notary on a form prescribed by the department of  
24 revenue, a statement eliciting the information necessary

1 for the assessment of the tax. The statement is not a  
2 public record and shall be held confidential by the county  
3 clerk, county assessor, county treasurer, county board of  
4 equalization, state board of equalization and by the  
5 department of revenue.

6

7 (b) It is a misdemeanor for a person to willfully  
8 falsify or publicly disclose, except as specifically  
9 authorized by law, any information on the statement  
10 required by subsection (a) of this section. Upon  
11 conviction, the offender is subject to a fine of not more  
12 than seven hundred fifty dollars (\$750.00), imprisonment  
13 for not more than six (6) months, or both.

14

15 (c) Payment. Payment of the tax may be negotiated  
16 between the purchaser and seller of the real property, and  
17 shall be collected from the party recording the deed or  
18 other instrument making the sale a matter of public record  
19 by the county treasurer in the form prescribed by the  
20 department of revenue.

21

22 (d) Timelines. There are no specific applicable  
23 provisions for timelines for this chapter.

24



1           (e) If the property being transferred is located in  
2 more than one (1) county and the value has not been  
3 determined by the buyer and seller as to each county, the  
4 value shall be established by applying the ratio of the  
5 assessed valuation in each county to the assessed valuation  
6 of all property being transferred.

7

8           **39-22-108. Enforcement.**

9

10           (a) Audits. There are no specific applicable  
11 provisions for audits for this chapter.

12

13           (b) Interest. There are no specific applicable  
14 provisions for interest for this chapter.

15

16           (c) Penalties. There are no specific applicable  
17 provisions for penalties for this chapter.

18

19           (d) Liens. There are no specific applicable  
20 provisions for liens for this chapter.

21

22           (e) Tax sales. There are no specific applicable  
23 provisions for tax sales for this chapter.

24

1           **39-22-109. Taxpayer remedies.**

2

3       There are no specific applicable provisions for taxpayer  
4       remedies for this chapter.

5

6           **39-22-110. Statute of limitations.**

7

8       There are no specific applicable provisions for a statute  
9       of limitations for this chapter.

10

11           **39-22-111. Distribution.**

12

13           (a) Taxes collected by the county treasurer shall be  
14       distributed as follows:

15

16                   (i) Fifty percent (50%) shall be transferred to  
17       the county treasurer who shall distribute the amount within  
18       the county as follows:

19

20                           (A) To the county, in the proportion that  
21       the population of the county situated outside the corporate  
22       limits of its cities and towns bears to the total  
23       population of the county including its cities and towns;

24

1                   (B) To each city and town within the  
2 county, in the proportion the population of the city or  
3 town bears to the population of the county.

4  
5                   (ii) Fifty percent (50%) shall be transferred to  
6 the state treasurer for deposit into the state capital  
7 construction account created by W.S. 21-15-111(a)(i).

8  
9           **Section 7.**       [Nuclear fuel rod storage]       W.S.  
10 35-11-1503(d), 35-11-1504(a), (b)(iv)(intro), 35-11-1505  
11 and 35-11-1506(a), (b)(iii), (iv)(D) and by creating a new  
12 paragraph (v) are amended to read:

13  
14           **35-11-1503. Preparation of the report by the**  
15 **department.**

16  
17           (d) The report shall include a proposed benefits  
18 agreement, which shall be negotiated with the person who  
19 proposes to site the high-level radioactive waste storage  
20 facility by the department of revenue with cooperation from  
21 other appropriate state agencies as requested by the  
22 department of revenue.

23

1           **35-11-1504. Public review of any report for the**  
2 **siting of a high-level radioactive waste storage facility;**  
3 **submission to legislature.**

4  
5           (a) The department shall submit any report prepared  
6 under W.S. 35-11-1503 for public review as required under  
7 this section. The public shall be afforded an opportunity  
8 to review the report and provide comments to the director.  
9 To the extent practicable, the director shall hold public  
10 hearings throughout the state to receive comments on the  
11 report. The portion of the report containing the proposed  
12 benefits agreement prepared pursuant to W.S. 35-11-1503(d)  
13 shall be made available for public review under a format  
14 agreed upon by the department of revenue and the person  
15 undertaking the siting.

16  
17           (b) Following any public review of the report as  
18 provided in this section, but in no event before the United  
19 States department of energy issues a final environmental  
20 impact statement with the Yucca mountain site  
21 recommendation submitted to the president of the United  
22 States along with a license application for Yucca mountain  
23 as the permanent repository for high-level radioactive

1 waste, the director shall submit the report to the  
2 legislature. The submission by the director shall include:

3

4 (iv) The proposed benefits agreement, which  
5 shall be negotiated by the department of revenue with  
6 cooperation from other appropriate state agencies,  
7 including but not limited to:

8

9 **35-11-1505. Benefits agreement.**

10

11 (a) No benefits agreement shall be finally effective  
12 until authorized by the legislature under W.S. 35-11-1506.  
13 The benefits agreement shall be sufficient to offset  
14 adverse environmental, public health, social or economic  
15 impacts to the state as a whole, and specifically to the  
16 local area hosting the storage facility. The benefits  
17 agreement shall be attached to and made part of any permit  
18 for the facility. Failure to adhere to the benefits  
19 agreement shall be considered grounds for enforcement up to  
20 and including permit termination. No benefits agreement as  
21 provided in this section shall limit or waive any rights  
22 afforded to the state by the Nuclear Waste Policy Act, as  
23 of March 1, 1995, including any right to disapprove any  
24 site or siting.

1

2 (b) The department of revenue's recommendation for a  
3 benefits agreement shall be made to the governor and the  
4 department of environmental quality not later than November  
5 1, 2003.

6

7 **35-11-1506. Legislative approval of the siting of**  
8 **high-level radioactive waste storage facilities;**  
9 **conditions.**

10

11 (a) No construction may commence, nor shall any high-  
12 level radioactive waste storage facility be sited within  
13 this state, unless the legislature has enacted legislation  
14 approving the siting, construction and operation of the  
15 facility including taxation of the facility and any  
16 materials stored in the facility in accord with this  
17 section. Any authorization of a facility under this section  
18 shall not be considered to grant to any person an exclusive  
19 right or franchise to store high-level radioactive wastes  
20 within the state.

21

22 (b) The legislature may authorize one (1) or more  
23 facilities under subsection (a) of this section if it finds  
24 that:

1

2 (iii) The proposed benefits agreement is  
3 sufficient to offset any adverse environmental, public  
4 health, social or economic impacts to the state as a whole,  
5 and specifically to the local area hosting the proposed  
6 storage facility;~~and~~

7

8 (iv) Sufficient safeguards, by contractual  
9 assurances or other means, exist to provide that:

10

11 (D) There exists either a cooperative  
12 agreement between the state and the nuclear regulatory  
13 commission, or such other legally binding agreement for  
14 specific performance between the director and the  
15 applicant, which shall provide for state regulation of the  
16 facility;~~and~~ and

17

18 (v) The facility will be taxed according to a  
19 recommendation from the department of revenue and accepted  
20 by the legislature. The department of revenue shall  
21 recommend a fair and equal taxation system for the facility  
22 and any materials stored in the facility. The department's  
23 recommendation shall be made to the governor and the

1 department of environmental quality not later than November  
2 1, 2002.

3

4 **Section 8.** This act is effective January 1, 2003.

5

6

(END)