

## HOUSE BILL NO. HB0156

Sales tax distributions.

Sponsored by: Representative(s) Anderson, R. and  
Senator(s) Anderson, J.

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.

4

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

6

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

9

10 **39-15-111. Distribution.**

11

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

1

2 (i) Until June 30, ~~2004~~2003, subject to  
3 subsection (g) of this section, credit seventy and one-half  
4 percent (70.5%) and thereafter sixty-nine percent (69%) to  
5 the state general fund except as provided by subsections  
6 (c) and (d) of this section;

7

8 (iii) From the remaining share, until June 30,  
9 ~~2004~~2003, deduct an amount equivalent to one-half percent  
10 (0.5%) and thereafter deduct an amount equivalent to one  
11 percent (1%) of the tax collected under W.S. 39-15-104.  
12 From this amount, the state treasurer shall distribute  
13 until June 30, ~~2004~~2003, twenty thousand dollars  
14 (\$20,000.00) and thereafter forty thousand dollars  
15 (\$40,000.00) annually to each county in equal monthly  
16 installments and then distribute the remainder to each  
17 county in the proportion that the total population of the  
18 county bears to the total population of the state. The  
19 balance shall then be paid monthly to the treasurers of the  
20 counties, cities and towns for payment into their  
21 respective general funds. The percentage of the balance  
22 that will be distributed to each county and its cities and  
23 towns will be determined by computing the percentage that  
24 net sales taxes collected attributable to vendors in each

1 county including its cities and towns bear to total net  
2 sales taxes collected of vendors in all counties including  
3 their cities and towns. Subject to subsection (h) of this  
4 section, this percentage of the balance shall be  
5 distributed within each county as follows:

6  
7 **39-16-111. Distribution.**

8  
9 (b) Revenues earned under this article during each  
10 fiscal year shall be recognized as revenue during that  
11 fiscal year for accounting purposes. Revenue collected by  
12 the department from the taxes imposed by this article shall  
13 be transferred to the state treasurer who shall:

14  
15 (i) Until June 30, ~~2004~~2003, subject to  
16 subsection (g) of this section, credit seventy and one-half  
17 percent (70.5%) and thereafter sixty-nine percent (69%) to  
18 the general fund except as provided by subsections (d) and  
19 (e) of this section;

20  
21 (iii) From the remaining share, until June 30,  
22 ~~2004~~2003, deduct an amount equivalent to one-half percent  
23 (0.5%) and thereafter deduct an amount equivalent to one  
24 percent (1%) of the tax collected under W.S. 39-16-104.

1 From this amount, the state treasurer shall distribute  
2 until June 30, ~~2004~~2003, five thousand dollars (\$5,000.00)  
3 and thereafter ten thousand dollars (\$10,000.00) annually  
4 to each county in equal monthly installments and then  
5 distribute the remainder to each county in the proportion  
6 that the total population of the county bears to the total  
7 population of the state. The remainder shall then be paid  
8 monthly to the treasurers of the counties, cities and towns  
9 for payment into their respective general funds. The  
10 percentage of the remainder that will be distributed to  
11 each county and its cities and towns will be determined by  
12 computing the percentage that net use taxes collected  
13 attributable to vendors in each county including its cities  
14 and towns bear to total net use taxes collected of vendors  
15 in all counties including their cities and towns. The  
16 distribution shall be as follows:

17

18       **Section 2.** This act is effective immediately upon  
19 completion of all acts necessary for a bill to become law  
20 as provided by Article 4, Section 8 of the Wyoming  
21 Constitution.

22

23 (END)