

ENROLLED ACT NO. 105, SENATE

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

AN ACT relating to GAAP accounting; establishing uniform requirements for state government accounting and financial reporting in accordance with generally accepted accounting principals; authorizing the state auditor to assign accounting for activities and programs of Wyoming state government into specified fund types and accounting groups; making conforming amendments; and providing for an effective date.

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

Section 1. W.S. 1-40-114(a), 1-41-103(a), (c)(iii)(C) and (c)(iv)(A), 1-42-103(a), 1-42-113(a)(i), 5-2-120, 5-9-149, 5-10-102(a), 7-16-206(e), 8-3-117(b), 9-1-416(a)(ii), 9-1-639(a)(intro), (c), (d) and (e), 9-1-702(j), 9-2-111(a)(viii), 9-2-906, 9-2-1007(a), 9-2-1512(b), 9-2-1812(b), 9-2-2304(a) and (b), 9-3-213(a) and (b)(intro), 9-3-304(a) and (d), 9-3-305(a)(intro), 9-3-402(a)(xxiv), 9-3-407(a), 9-3-503(c), 9-3-602(a)(viii), 9-3-618, 9-3-702(a)(i) and (viii), 9-3-704(a), 9-3-705, 9-3-710, 9-3-713(a)(ii), 9-4-202, 9-4-204 by creating new subsections (s) through (u), 9-4-205(a), (b) and (e), 9-4-206(a), (d) and (e), 9-4-207(b), 9-4-208(a), 9-4-212, 9-4-218(a)(intro), 9-4-303(b), 9-4-305(b), 9-4-601(a)(intro), (iv) and (b)(iv)(A), 9-4-604(f), (g)(iii), (h)(iii) and (j), 9-4-605(f), 9-4-607(a)(intro), 9-4-701(q)(v), 9-4-713(b), (c), (f) and (g), 9-4-834(a), 9-4-1104(a)(ii), 9-4-1203(a)(intro), (ii), (b), (c)(intro) and (d), 9-4-1204(g) and (j), 9-5-104(b)(intro), 9-5-203(d) and (e), 9-12-302(b), 9-12-602, 10-3-202, 11-5-402, 11-6-210(a), 11-6-306(a), 11-7-403(f), 11-10-106(a) and (b), 11-11-115, 11-19-603, 11-20-405(a), 11-24-115, 11-25-105(b)(ii) and (d), 11-34-131(a)(intro), (b) and (e), 11-34-202(a), (d) and (e), 11-36-107(a), 11-37-107(a), 11-40-107(a), 12-2-302(b), 13-2-208, 13-2-210(b),

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13-2-212(c), 13-2-702(e), 13-2-807(f), 13-4-101(a),
13-4-104(b), 13-4-109(f), 13-4-703(a) and (b), 13-7-602(b),
13-8-201(d), 13-9-201(b), 13-11-101, 14-3-214(g), 14-8-106,
14-9-104, 15-5-202(a) and (d), 16-1-110, 16-1-202(a),
16-1-302(a), 16-6-802(b), 16-6-803(b) and (e), 16-6-804(b),
16-9-208(a) (intro), 17-4-131(a), 19-7-401(a) and (b),
19-13-301(a), 19-14-109(a), 21-2-202(a) (x), 21-2-802(d),
21-13-303(b), 21-13-304, 21-13-306(a), 21-15-111(a) (i),
21-16-903(a), 21-16-1002(a), 21-19-103(a) (intro) and (i),
21-19-105, 21-22-101(a) and (b), 21-22-102(a) (intro),
21-22-106(a) (intro), 21-22-107(f), 25-2-102(b), 25-8-104,
25-9-101 by creating a new subsection (d), 25-9-105,
25-13-103(a), 26-10-107(a), 26-33-101(a) (i), 26-33-105(a)
and (b), 27-3-205(a), 27-3-207(a) (intro), 27-3-516(d),
27-14-102(a) (xx), (xxii) and (xxviii), 27-14-201(d),
27-14-401(g), 27-14-616(d), 27-14-701(a),
27-14-804(a) (iii), 28-5-106(a), 30-2-307(b), 30-5-116(a)
and (b) (intro), 30-6-102(a), 31-2-404(d), 31-2-409(c),
31-2-703(c), 31-3-101(h), 31-18-502, 33-3-107, 33-4-104(a),
33-4-109, 33-5-106, 33-9-108, 33-10-114(a), 33-11-111,
33-12-139(c), 33-15-105(a), 33-16-205, 33-16-313,
33-21-155(b), 33-22-105, 33-23-106(b), 33-24-109,
33-25-113(b), 33-26-203(c), 33-26-307(b),
33-28-105(c) (intro), (e) and (g), 33-28-201(a), 33-29-122,
33-30-204(k) and (m) (ix), 33-30-219(c), 33-33-203(c),
33-35-120, 33-38-105(f), 33-39-106(b), 33-39-126(a),
33-43-114, 34-24-124, 35-1-101, 35-1-428(b), 35-5-118,
35-7-1049(j), 35-9-120(f), 35-9-129(b), 35-9-601(b), (c)
and (e), 35-9-602(a) and (b), 35-9-603, 35-9-605, 35-9-606,
35-9-607, 35-9-608(h) and (j), 35-9-611(a), 35-9-614,
35-9-615, 35-11-103(d) (vi), 35-11-109(a) (ix), 35-11-211(c),
35-11-306(n) (ii) and (o), 35-11-312(b) (intro),
35-11-424(a), 35-11-504(j) (ii) and (k), 35-11-515(a),
35-11-517(d), 35-11-1203(a) and (c), 35-11-1304,
35-11-1424(a), 35-11-1427, 35-11-1701(a) and (e),
35-12-109(b), 35-20-116(b), 35-24-104(d), 36-1-401(a) (iv),

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36-1-402(a), 36-1-404(c), 36-2-109, 36-3-109(d),
36-4-111(a), 36-4-121(h), (k) and (o), 36-4-123(a)(iii),
36-8-209, 36-8-1002(d), 37-1-103(b) and (c), 37-1-105(a),
37-2-106, 37-2-107(a), 37-5-208(b), 37-14-103(a),
37-15-501(a), 39-13-111(a)(iii), 39-14-111(g)(intro),
39-14-311(c)(intro), 39-14-411(b)(intro),
39-14-511(c)(intro), 39-14-611(b)(intro),
39-14-711(b)(intro), 39-14-801(a), 39-15-211(a)(i)(B),
(iii)(B) and (b)(ii), 39-16-211(a)(i)(B), (ii)(B) and
(b)(ii), 39-17-111(c)(ii), (iii) and (iv), 39-17-206(j),
39-17-211(d)(i) and (e), 40-14-633, 40-19-114(c) and (d),
40-22-129(b), 41-2-124(a)(intro), 41-2-301(h)(iv)(C)(II),
41-2-1001(a)(intro), 41-2-1201(a), 41-14-103(c) and
42-3-101(a) are amended to read:

1-40-114. Crime victims' compensation account.

(a) There is established ~~within the earmarked revenue fund~~ an account to be known as the crime victims' compensation account. The account is under the administration and control of the division for purposes of providing compensation or other benefits to crime victims and for purposes of implementing this act. The account shall consist of all monies the division receives or collects from any source and all monies shall be paid to the state treasurer for deposit in the account. The division may accept, and shall deposit to the account, any gifts, contributions, donations, grants or federal funds specifically given to the division for the benefit of victims of crime.

1-41-103. Self-insurance account; creation; authorized payments.

(a) There is created the state self-insurance account. ~~within the earmarked revenue fund.~~ The account

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shall be in such amount as the legislature determines to be reasonably sufficient to meet anticipated claims. In addition to any legislative appropriation, the account shall include all authorized transfers of monies to the account, all income from investments of monies in the account and payments by insurance or reinsurance companies. The account may be divided into subaccounts for purposes of administrative management. Appropriations to the account shall not lapse at the end of any fiscal period.

(c) Expenditures shall be made out of the self-insurance account for the following claims which have been settled or reduced to final judgment:

(iii) Claims against a peace officer employed by the Wyoming state board of outfitters and professional guides, the University of Wyoming or a local government brought under the Wyoming Governmental Claims Act, provided:

(C) Any amount up to twenty thousand dollars (\$20,000.00) paid for or in defense of each claim shall be paid on a dollar for dollar matching basis from the ~~fund~~-account and from the University of Wyoming or the local government employing the peace officers; and

(iv) Claims against a peace officer employed by the Wyoming state board of outfitters and professional guides, the University of Wyoming or a local government arising under 42 U.S.C. 1983 or other federal statutes, provided:

(A) Any amount up to twenty thousand dollars (\$20,000.00) paid from the account for or in defense of each claim shall be paid on a dollar for dollar matching basis from the ~~fund~~-account and from the

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University of Wyoming or the local government employing the peace officer;

1-42-103. Local government insurance account; creation; authorized payments.

(a) There is created the local government insurance account. ~~within the trust and agency fund.~~ The account shall be in such amount as the division determines to be actuarially sufficient to meet anticipated claims against participating local governments. The account shall include all assessments paid into the account by participating local governments, all income from investments of monies in the account and payments by insurance or reinsurance companies. The account may be divided into subaccounts for purposes of administrative management.

1-42-113. Proposal to transfer administration of local government self-insurance account; transfer after approval; effect.

(a) The local government self-insurance policy board may submit to all participating local governments a proposal to transfer administration of the account and all functions under the provisions of this act to a joint powers board to operate the local government self-insurance program in accordance with W.S. 1-42-201 through 1-42-207. As of July 1, next following the approval of such a proposal by two-thirds (2/3) of the participating local governments:

(i) The local government insurance account, ~~within the trust and agency fund,~~ including principal payments derived from assessments from participating local governments, all income from investments of monies in the account and payments by insurance or reinsurance companies

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shall be transferred to an account designated by the joint powers board created pursuant to the proposal;

5-2-120. Judicial systems automation account created; purposes.

There is created ~~within the special revenue fund~~ an account entitled the "judicial systems automation account." No funds shall be expended from the account unless and until the legislature appropriates the funds. Funds within the account shall be used by the supreme court for the purchase, maintenance and operation of computer hardware and software to enhance the communication, records and management needs of the courts of the judicial branch of the state of Wyoming. Interest accruing to this account shall be retained therein and shall be expended for the purposes provided in this section, as appropriated by the legislature. Annually, the supreme court shall develop a plan for all trial and appellate courts within the state for the expenditure of funds from the account. Prior to implementation, the plan shall be annually submitted to the joint judiciary interim committee for review and comment.

5-9-149. Bank accounts.

The accounting system established by the director of the state department of audit may provide for bank accounts for each circuit court in which money received by the circuit court may be deposited and disbursed as provided therein, and for such records, reports and procedures as the director requires. Money received as fines, forfeitures or court costs may not be deposited in the same bank account as money received in civil matters. If a bank account is established into which fines, costs or forfeitures are deposited, the accounting system established by the director shall require, where available, the use of

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accounts in a financial institution listed in W.S. 9-4-817(a) which may earn interest, in which the deposits are subject to payment upon demand and which are insured or secured as provided in W.S. 9-4-817(c). Interest earned on deposits of fines and forfeitures in such accounts shall be forwarded monthly to the county treasurer and credited to the county public school fund. Interest earned on all other deposits in such accounts shall be forwarded to the state treasurer quarterly and credited to the victim's compensation account ~~within the earmarked revenue fund~~ created by W.S. 1-40-114(a).

5-10-102. Establishment of drug court system; drug court account.

(a) There is created a drug court account. ~~within the special revenue fund.~~ All interest earned on funds within this account shall be deposited in the account.

7-16-206. Permitted institutional industries; powers of department.

(e) Proceeds from the sale of products manufactured or services provided at a state penal institution pursuant to subsection (a) of this section shall be deposited in the appropriate ~~enterprise or internal service fund~~ account for the use of the industries program of the same institution.

8-3-117. "Bucking Horse and Rider" and related trademarks.

(b) Any licensing fees, royalties or other revenues collected by the secretary of state under this section shall be deposited into ~~an a separate~~ an a separate account. ~~within the enterprise fund.~~ The legislature shall by appropriation authorize expenditures from the account as necessary to

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defray administrative expenses associated with licensing of the trademark and expenditures required to protect, preserve and promote the "Bucking Horse and Rider" and related trademarks on behalf of the state.

9-1-416. Local investment pool.

(a) Upon request by any county, municipality, school district or any other local governmental entity, and as provided in W.S. 9-3-503(a), the state treasurer shall invest funds of one (1) or more of those entities on a pooled basis in the same manner as the state treasurer makes short term investments of state funds. The state treasurer shall adopt rules and regulations which:

(ii) Establish fees to be charged to local governmental entities which request investment assistance under this section. The fees collected shall not exceed the direct costs incurred by the state treasurer in providing the investment assistance. Fees collected under this paragraph shall be deposited into an account ~~within the enterprise fund~~ to be known as the investment assistance account.

9-1-639. Attorney general; funds accounting; reporting requirements.

(a) There is created ~~an a separate~~ account ~~within the trust and agency fund~~ which the attorney general shall use to account for:

(c) Monies deposited to the ~~trust and agency fund~~ account under subsection (a) of this section may be expended in accordance with W.S. 9-2-1005(b) (ii).

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(d) Monies deposited into the ~~trust and agency fund~~ account under subsection (a) of this section and not otherwise expended under subsection (c) of this section may be expended by the attorney general in accordance with the purposes for which the monies were received. Monies received by the attorney general for reimbursement of litigation expenses under subsection (b) of this section are continuously appropriated to the attorney general to be expended for the costs of providing the litigation services rendered to collect the recovered monies.

(e) Not later than November 1 of each year, the attorney general shall report to the joint appropriations interim committee on the expenditure of monies received pursuant to this section, W.S. 9-1-633, 9-1-635, 9-1-702 and 9-2-1005. The report shall include an account of the monies in the ~~trust and agency account and the enterprise account~~ accounts created in this section for the last fiscal year.

9-1-702. Created; membership; removal; compensation; meetings; publication of procedures; standards for certified training; powers and duties.

(j) The commission may establish examination and certification fees for administering its duties under this article in accordance with W.S. 33-1-201. Revenues received pursuant to this subsection shall be credited to ~~an~~ a separate account ~~in the enterprise fund~~ and are continuously appropriated to the attorney general to be expended for the actual direct and indirect costs of providing the services generating the revenues.

9-2-111. Division of vocational rehabilitation; provision of authorized services; related powers.

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(a) Except as otherwise provided by law, the division shall provide the services authorized by this act to eligible individuals with disabilities. The division may:

(viii) Enter into contracts with vendors for the installation and operation of vending machine sites on any state owned public property, except as provided in subsection (b) of this section. These contracts shall include a provision for the payment of commissions to the division based on gross revenues from the vending machines. These commissions shall be placed in an account ~~within the trust and agency fund~~ which shall be used for the establishment and administration of small businesses created under this act. The division may assign a portion of the commissions to operators of small businesses created under this act for the maintenance of their income;

9-2-906. Wyoming arts endowment account.

The Wyoming arts endowment account is created. ~~within the trust and agency fund.~~ The ~~state~~ account shall be administered by the council in accordance with applicable law. The ~~state~~ account shall contain all monies appropriated to it by the legislature. The purpose of the ~~state~~ account is to provide for the cultural enrichment and benefit of citizens throughout the state of Wyoming by providing monies to qualifying arts or cultural organizations to enable them to create their own arts endowment funds and to provide for administrative expenses of the council in implementing W.S. 9-2-905 through 9-2-911.

9-2-1007. Restrictions on indebtedness and expenditures of state agencies; allotment system.

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(a) No indebtedness shall be incurred or expenditure made by any agency in excess of the amount appropriated or otherwise authorized by law or where expressly prohibited by law or regulation adopted under this act or prohibited by federal law. Expenditures from the ~~trust and agency fund~~ account administered through the surplus property section shall be made only as permitted by federal law. Transfers in budget categories shall not be permitted by the department where the items of appropriation or other revenues are explicitly limited to a defined purpose by law or regulation adopted under this act. No agency shall revise, modify or otherwise change its approved budget without the prior approval of the department through the budget division.

9-2-1512. Panel funding; assessments; collection; rulemaking; medical review account; expenditures.

(b) The director shall certify the amount of each assessment to the appropriate licensing board, agency or authority, and the board, agency or authority shall levy and collect the assessments annually at the same time as annual license fees are collected. Assessments collected under this subsection shall be remitted to the director not later than thirty (30) days from the date of collection and paid immediately by the director to the state treasurer for deposit in an account, to be known as the medical review account, ~~within the earmarked revenue fund.~~

9-2-1812. Assessments; funding.

(b) The director shall certify the amount of each assessment to the appropriate licensing board, agency or authority and the board, agency or authority shall levy and collect the assessments annually at the time annual license fees are collected. Assessments collected under this

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subsection shall be remitted to the director not later than thirty (30) days from the date of collection and paid immediately by the director to the state treasurer for deposit into the malpractice review account. ~~within the earmarked revenue fund.~~

9-2-2304. Wyoming cultural trust fund established; corpus inviolate; investment by state treasurer.

(a) ~~An account within the trust and agency fund is established which shall be referred to as~~ The Wyoming cultural trust fund ~~is created~~. The Wyoming cultural trust fund shall consist of those funds designated to the ~~account fund~~ by law and all monies collected from federal grants and other contributions, grants, gifts, bequests and donations to the cultural trust fund.

(b) The monies deposited into the Wyoming cultural resources trust fund established pursuant to this section are inviolate and constitute a permanent or perpetual trust fund. The monies shall be transmitted to the state treasurer for credit to the trust fund and shall be invested by the state treasurer as authorized under W.S. 9-4-711 in a manner to obtain the highest return possible consistent with the preservation of the corpus. Any interest earned from investment of the corpus of the trust fund shall be credited by the state treasurer into a separate account ~~within the trust and agency fund~~ and distributed in accordance with W.S. 9-2-2307.

9-3-213. Treasurer of monies; bond; deposit in an account of premium cost payments, dividend payments and return of premiums; expenditures; investment of excess portions.

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(a) The state treasurer shall be the treasurer of monies under this act, and his general bond to the state of Wyoming shall cover all liabilities for his acts as treasurer. The department shall remit to the treasurer for deposit ~~in the trust and agency fund~~ into a separate account all payments received by the department for the group insurance premium costs from employees and officials, and the state agencies, departments and institutions. The department shall also remit to the treasurer for deposit ~~in~~ into the ~~trust and agency fund~~ account any dividend payments and return of premium received by the department from any carrier underwriting the group insurance plan. All remittances shall be made as soon as possible after they are received.

(b) Expenditures shall be made from the ~~trust and agency fund~~ account, upon certification of the department to the office of the state auditor, only for the following purposes:

9-3-304. Governmental employee's contributions; amount; collection by payroll deduction; adjustments; payments from political subdivisions.

(a) Every employee of the state and political subdivision thereof, whose services are covered by an agreement entered into under W.S. 9-3-303, shall be required to pay, for the period of coverage, into the ~~trust and agency fund~~ account established by W.S. 9-3-305, contributions, with respect to wages equal to the amount of tax which would be imposed by section 1400 of the Federal Insurance Contributions Act if the services constituted employment within the meaning of that act. The liabilities shall arise in consideration of the employee's retention in the service of the state or political subdivision thereof,

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or his entry upon such service after the enactment of this act.

(d) Each political subdivision shall pay contributions into the ~~trust and agency fund~~ account with respect to wages at the times the state agency by regulation prescribes, in the amounts and at the rates specified in the applicable agreement entered into by the state agency under W.S. 9-3-303.

9-3-305. Account; establishment; contents; account to be held separate; withdrawals; treasurer and custodian of account; appropriations to account.

(a) ~~An~~ A separate account ~~within the trust and agency fund~~ is established. ~~The account~~ which shall consist of and there shall be deposited in the account:

9-3-402. Definitions.

(a) As used in this article:

(xxiv) "Retirement account" means the account established ~~within the trust and agency fund~~ under this article;

9-3-407. Retirement board; control and management of account containing assets of retirement system; payments from account.

(a) The retirement account is established. ~~within the trust and agency fund.~~

9-3-503. Investment of deferred compensation; limitation on approved investment plans; enrolling and servicing fees; holding of funds; limited liability of

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state and political subdivision.

(c) All compensation deferred pursuant to this article and all earnings thereon shall be held in trust or pursuant to custodial accounts or contracts meeting the requirements of 26 USC 457(g) and for the exclusive benefit of program participants and their beneficiaries. An account is established ~~within the trust and agency fund~~ to be used by the board for depositing deferred compensation and earnings on deferred compensation as necessary to fulfill the requirements of this article. Funds in the account shall be held separately from all other funds and monies held by the state and shall be expended only as provided by this article and pursuant to written agreements entered into under this article. Notwithstanding the provisions of this subsection, the financial liability of the state, county, city, town or other political subdivision is limited to the value of the investment plan purchased.

9-3-602. Definitions.

(a) As used in this article:

(viii) "Fund" or "retirement fund" means the Wyoming retirement ~~fund~~account established in the Wyoming Retirement Act;

9-3-618. Disposition of funds; designated custodian of monies.

Funds accruing to the retirement program under this article shall be commingled with all money on deposit with the state treasurer in the Wyoming retirement ~~fund~~account. The board may designate the state treasurer or a custodial bank approved by the state treasurer as the custodian of the

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monies and shall administer them in accordance with W.S.
9-3-424.

9-3-702. Definitions.

(a) As used in this act:

(i) "Account" means an account ~~within the trust and agency fund~~ established for the purpose of accounting for funds used to provide benefits to employees covered under this act;

(viii) "Regular interest" means interest compounded annually at such rate as shall be determined by the board, not exceeding the average amount of interest actually earned per annum by the ~~fund~~ account;

9-3-704. Employee contributions.

(a) Except as otherwise provided in this section, every employee covered by this article shall pay into the ~~fund~~ account nine and twenty-two one-hundredths percent (9.22%) of his salary. This payment shall be deducted each pay period from employees' salaries by the respective fiscal officers of the employers.

9-3-705. Employer contributions.

Each employer subject to this act shall pay into the ~~fund~~ account a contribution equal to the same percentage specified under W.S. 9-3-413 of all salaries paid to its employees. These contributions, together with the employees' contributions shall be transferred and credited to the retirement program in a manner the board directs.

9-3-710. Disposition of funds; custodian of monies.

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Funds accruing to the account ~~in the trust and agency fund~~ used to fund benefits for the program under this act shall be commingled with all money on deposit with the state treasurer in the Wyoming retirement ~~fund~~ account. The board may designate the state treasurer as the custodian of the retirement account. Disbursements from the account for purposes as specified in W.S. 9-3-407(c) shall be made only upon warrants drawn by the state auditor upon certification by authorized system employees. All disbursements from the account shall be accounted for in accordance with the uniform state accounting system or in a manner approved by the state auditor or the state treasurer as provided under W.S. 9-4-214. As used in this section, "authorized system employees" means the director and his designees who have authorized signatures on file with the state auditor, "director" means the director of the Wyoming retirement system, and "system" means the Wyoming retirement system.

9-3-713. Election to transfer into the system established under this act.

(a) Any Wyoming supreme court justice, district judge or circuit court judge appointed before July 1, 1998, may elect to be covered under the retirement system established under this act subject to the following terms and conditions:

(ii) For county judges, the board shall transfer the funds in the judge's member account in the retirement system as defined in W.S. 9-3-402(a)(i) and the matching employer contributions along with regular interest on both to the account ~~in the trust and agency fund~~ created in W.S. 9-3-702(a)(i) to fund retirement under this act;

9-4-202. Legislative purpose.

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~~It is the purpose of this act to set forth legislative policy governing that phase of the state's fiscal procedures relating to financial funds.~~ This act reserves to the legislature the authority to establish funds outside of constitutional requirements. Provision is made to facilitate the handling of federal grants and other revenues which shall remain restricted according to the terms under which they are received. It is the policy of the legislature that all general governmental programs, activities and functions shall be subject to its review regardless of the sources of revenue available to the various departments, institutions or agencies except as otherwise provided.

9-4-204. Funds established; use thereof.

(s) It is the intent of the legislature to establish uniform requirements for state government accounting and financial reporting in accordance with the generally accepted accounting principles (GAAP) as promulgated by the governmental accounting standards board (GASB), or its successor bodies, so that the financial position and the results of operations of state government can be publicly available to citizens, legislators, financial institutions and others interested in such information. To implement these requirements:

(i) The state auditor shall assign accounting for activities and programs of Wyoming state government to funds and classify each into fund types and account groups as specified in subsection (t) of this section in accordance with generally accepted accounting principles;

(ii) All state agencies in all branches of government and specifically the budget division of the

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department of administration and information, the governor and the consensus revenue estimating group shall use the fund types specified in subsection (t) of this section in preparing state budget documents, budget recommendations, revenue estimates and legislation;

(iii) The state auditor may, in consultation with the chief executive officers of the state agencies significantly involved in the operation of the fund, change the classification of funds between fund types when the operation of the fund changes or when there is a change in the application of generally accepted accounting principles;

(iv) The state auditor, after consultation with the chief executive officer of the state agency significantly involved in the operation of the affected fund or account, may merge, combine or segregate any fund or account that is or may be provided by law;

(v) Within six (6) months after the end of each fiscal year, the state auditor shall publish a comprehensive annual financial report that shall conform as nearly as practicable to established governmental reporting standards. The financial statements shall be prepared in accordance with generally accepted accounting principles and shall contain certificates of examination by the department of audit or any other independent auditor that may be assigned; and

(vi) A deviation from generally accepted accounting principles shall not be made unless authorized by law.

(t) As provided in subsection (s) of this section, the state auditor shall use the following fund types to

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classify state activities and programs for accounting purposes as specified:

(i) Governmental fund types:

(A) General fund - to account for the ordinary operation of state government, and shall receive all revenues and account for all expenditures not otherwise provided for by law in any other fund. General fund appropriations shall not be transferred to any other fund or account for expenditure except as otherwise provided by law;

(B) Special revenue fund - to account for the proceeds of specific revenue sources, other than expendable trusts or for major capital projects that are legally restricted to be expended for specified purposes;

(C) Capital projects fund - to account for financial resources to be used for the acquisition or construction of major capital facilities;

(D) Debt service fund - to account for the accumulation of, and the payment of, general long term debt principal and interest.

(ii) Proprietary fund types:

(A) Enterprise fund - to account for operations:

(I) That are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or

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services to the general public on a continuing basis be financed or recovered primarily through user charges; or

(II) Where the governing body has decided that periodic determination of revenues earned, expenses incurred or net income is appropriate for capital accountability or other purposes.

(B) Internal service fund - to account for the financing of goods or services provided by one (1) department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

(iii) Fiduciary fund types:

(A) Private-purpose trust funds - to account for any trust arrangement not properly reported in a pension trust fund or an investment trust fund under which principal and income benefit individuals, private organizations or other governments;

(B) Investment trust funds - to account for legally separate governments pooling their resources in an investment portfolio for the benefit of all participants;

(C) Pension and other employee benefit trust funds - to account for the assets held by state government as trustee for employee retirement systems;

(D) Agency funds - to account for assets that state government holds on behalf of others as their agent.

(iv) College and university financial information - the financial data of state governmental

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colleges and universities that are considered to be part of the state government and that apply the provisions of the American institute of certified public accountants industrial audit guide. Audits of colleges and universities should be included with the financial data of the state government but may be presented separately from the fund types of the state government.

(u) Other funds defined as follows shall be classified by the state auditor pursuant to subsections (s) and (t) of this section:

(i) Highway fund - to account for all revenues the expenditures of which are constitutionally restricted to highway purposes or which are available for expenditure by the Wyoming transportation commission excluding general fund appropriations;

(ii) Game and fish fund - to account for all revenues received by the game and fish department the expenditures of which are restricted to wildlife purposes or which are available for expenditure by the Wyoming game and fish commission excluding general fund appropriations;

(iii) Permanent Wyoming mineral trust fund - to account for the proceeds from an excise tax levied by constitutional or statutory law, on the privilege of extracting or severing minerals designated by constitutional or statutory law. The proceeds of the fund are inviolate and constitute a permanent or perpetual trust fund which shall be invested, or loaned to political subdivisions of the state, only as the legislature directs. All income from the fund shall be deposited annually in the general fund;

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(iv) Permanent land fund - to account for the resources received and held as trustee of the land grants made to the state by the federal government as provided by W.S. 9-4-305(b);

(v) Permanent land income fund - to account for the income from the permanent land fund, land grants and income from other sources as provided by W.S. 9-4-305(c).

9-4-205. Appropriations and expenditures.

(a) The revenues and other resources of the general fund, the ~~earmarked~~ special revenue fund insofar as it contains restricted revenue, ~~the federal revenue fund funds~~ and the permanent land fund as provided by W.S. 9-4-310 are subject to legislative review and appropriation for each fiscal period.

(b) Expenses required in administrative activities chargeable to accounts within the ~~trust and agency~~ special revenue fund and the highway fund excluding the department of transportation shall be provided by legislative appropriation from the general fund. Monthly, as the general fund appropriations are expended, corresponding amounts shall be transferred from the proper accounts within the funds specified in this subsection to the general fund. The administrative expenses chargeable to these accounts shall be included in the governor's budget to the legislature as provided by law.

(e) Authority to spend ~~intragovernmental~~ internal service fund accounts shall be based on the approved budget requests of the serviced units of state government. Additional authority to spend may be requested and shall be supported by financial and operating statements together

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with cost analyses and comparisons to provide a base for financial planning.

9-4-206. Disposition of revenue; cash accounts; investment of monies held by state institutions.

(a) Receipts of revenue and other resources that require allocation into more than one (1) fund or to more than one (1) governmental unit shall be deposited in ~~accounts within the trust and agency fund~~ an account for holding until allocated in accordance with law. All revenue and money received or held by a state governmental unit shall be placed in the appropriate fund except as otherwise provided. Except as otherwise provided by law, no bank accounts shall be opened or maintained nor shall revenue, cash, checks or other written instruments, notes, mortgages, securities, performance bonds or other similar obligations be held by any state governmental unit except the state treasurer.

(d) The state treasurer may establish a cash account within his office to facilitate the processing and payment of cash refunds, or ~~trust and agency~~ other fund cash disbursements, under one hundred dollars (\$100.00). Money provided by this subsection may be placed in a demand deposit for disbursement. The cash account shall be reimbursed at least monthly by submitting a certified voucher supported by the documentation required by the state auditor for issuance of a state warrant from the appropriate accounts.

(e) Excluding compensation earned by prisoners confined to a state penal institution, to the greatest extent possible all monies held by any state institution belonging to patients, residents or inmates of the state institution shall be deposited or held at the location of

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the institution, to earn the highest available rate of interest on an investment insured by the United States government or agency or any department thereof and to be available for withdrawal without penalty, and need not be accounted for within the ~~trust and~~ agency fund. With the consent of the person owning the money or of any person legally responsible for that person's financial affairs the monies may be invested in accounts or certificates of deposit insured by the United States government, agency or department which are for a fixed term and have a penalty for early withdrawal. Each chief administrator of an institution is accountable for all monies. An account shall be kept for each individual showing all receipts, disbursements and monies by type of account. To the greatest extent possible, all monies not invested in fixed term investments shall be deposited in individual savings accounts to accrue interest for each individual. Monies not so deposited shall be kept in a separate pooled demand account. The total receipts, disbursements and balances shall be reported monthly to the state treasurer, department of administration and information, and state auditor for disclosure in the state financial reports. Upon discharge all money plus accrued interest held on behalf of a patient, resident or inmate, excluding lawful charges, shall be returned to that person or a duly authorized person. If the patient, resident or inmate, or other duly authorized person, cannot be found, or in the event of death of the patient, resident or inmate, the money plus accrued interest, excluding lawful charges, shall after a reasonable effort to find and notify the heirs has failed, be transmitted to the state treasurer to be held or distributed as provided by W.S. 9-5-203.

9-4-207. Disposition of unexpended appropriations.

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(b) All unexpended federal ~~revenue fund~~ funds appropriations and budget authorizations to accept and expend federal funds as provided by W.S. 9-4-206(b) shall be reviewed by the department of administration and information at the end of the fiscal period. The department may authorize amounts to be carried forward into the next fiscal period which are necessary to complete activities or functions in progress or for activities or functions not then started. ~~The balance within the Federal revenue fund~~ funds not carried forward shall revert to the general fund unless federal requirements provide otherwise or unless otherwise provided by the legislature. The department of administration and information shall report to the governor the amount and nature of the funds carried forward, reverted to the general fund, or returned to the federal government.

9-4-208. Refunds.

(a) Except as provided by W.S. ~~9-4-204(e)~~ 9-4-204(t) (iii) (D) and 9-4-206(c) and (d), money paid into the state treasury through error or under circumstances such that the state is not legally entitled to retain it, may be refunded upon the submission of a verified claim therefor. The claimant shall present his verified claim, together with a complete statement of facts and reasons for which the refund is claimed, to the head of the state agency concerned, who shall forthwith examine it, attach his approval or disapproval of the claim and his reasons, and submit the claim to the state auditor for settlement in the manner provided by law. At the discretion of the head of the state agency concerned, the verified claim of the claimant may be waived, and the refund made upon certification by the head of the state agency concerned.

9-4-212. Creation of new funds; references to word

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"fund"; discontinuance of existing funds.

~~New funds may be created only by amendment to this act and as specifically authorized by law as part of a plan to implement the use of generally accepted accounting principles in state accounting.~~ Direct or indirect references to the word "fund" when used to identify a separate accounting entity wherever contained in the Wyoming statutes shall be construed to mean ~~fund~~ account unless the fund is established ~~or permitted by this act~~ statute. No existing statutory fund shall be discontinued or abolished without the approval of the legislature.

9-4-218. Federal natural resource policy account created; purposes.

(a) There is created ~~within the special revenue fund~~ an account known as the "federal natural resource policy account." Funds within the account may be expended by the governor on behalf of the state of Wyoming and its local governments, to take any of the actions specified in this subsection in response to federal land, water, air, mineral and other natural resource policies which may affect the tax base of the state, wildlife management, state species, recreation, private property rights, water rights or leasehold rights. Funds also may be expended for preparing and participating in environmental impact statements and environmental assessments, including analysis of economic or social and natural or physical environmental effects on the human environment. The governor may expend funds from the federal natural resource policy account for:

9-4-303. Payment of monies and income into state treasury.

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(b) Except as otherwise provided by law all monies donated to any public institution or organization belonging to the state, whether educational, charitable, military or of other public nature, and any and all monies donated to the state for the use or benefit of the institutions and organizations shall be deposited in the state treasury in the appropriate accounts ~~within the trust and agency fund~~ and shall not be withdrawn except in the manner provided in W.S. 9-4-304.

9-4-305. Disposition of public land revenue.

(b) Proceeds from the sale of the public lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes as collected shall be transmitted to the state treasurer and credited to the proper accounts within the permanent land fund, except as provided by article 7, section 2 of the Wyoming constitution, thirty-three and one-third percent (33 1/3%) of the mineral royalties received from the lease of any school lands but not to exceed eight million dollars (\$8,000,000.00) during any one (1) year, shall be deposited into the public school capital construction account. within ~~the earmarked revenue fund.~~ To the extent constitutionally permissible and notwithstanding any other provision of law, at the end of every fiscal year, the state treasurer shall transfer to the corpus of each account within the permanent land fund, except the common school account, from the income earned on the corresponding account within the permanent land fund, to the extent available, an amount as provided by this subsection. In determining the amount to be withheld, the state treasurer shall calculate the fiscal year beginning balance and ignore any appropriations made from the account within that fiscal year. For the fiscal year 2000, he shall transfer an amount equal to five percent (5%) of the inflation rate for the previous twelve

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(12) month period as determined by the department of administration and information multiplied by the beginning balance of each permanent land fund account, except the common school account. At the end of each succeeding fiscal year, the state treasurer shall increase the amount to be multiplied by that year's inflation rate by five percent (5%) until such time as the multiplier reaches one hundred percent (100%) of the inflation rate, and then multiply that amount by the beginning balance of each permanent land fund account, except the common school account.

9-4-601. Distribution and use; funds, accounts, cities and towns benefited; exception for bonus payments.

(a) All monies received by the state of Wyoming from the secretary of the treasury of the United States under the provisions of the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191), as amended, or from lessees or authorized mine operators and all monies received by the state from its sale of production from federal mineral leases subject to the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191) as amended, except as provided by subsection (b) of this section, shall be deposited ~~in the trust and agency fund~~ into an account and the first two hundred million dollars (\$200,000,000.00) of revenues received in any fiscal year shall be distributed by the state treasurer as provided in this subsection. One percent (1%) of these revenues shall be credited to the general fund as an administrative fee, and the remainder shall be distributed as follows:

(iv) Six and three-quarters percent (6 3/4%) to ~~the trust and agency fund~~ a separate account for the University of Wyoming. This revenue may be used only when authorized by the legislature for the actual and necessary

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expenses of constructing, equipping and furnishing new buildings, the repairing of existing buildings, the purchasing of improved or unimproved real estate, the payment of principal and interest on securities issued to finance these projects or for the payment of principal and interest on securities issued to refund the securities. Any proposed expenditures from this revenue shall be included in the budget of the university submitted to the governor. Payments from this revenue shall be made by the state treasurer only upon properly itemized and receipted vouchers approved by the trustees of the university and filed with the state auditor as provided by law. Notwithstanding the requirement that proposed expenditures from this revenue be included in the university budget submitted to the governor, the trustees of the university are authorized to approve expenditures from this revenue for the payment of principal and interest on any outstanding securities issued pursuant to this paragraph in accordance with the terms of the securities;

(b) The state treasurer shall ascertain and withhold all bonus payments received from the federal government attributable to coal, oil shale or geothermal leases of federal land within Wyoming and shall distribute it as follows:

(iv) And:

(A) Ten percent (10%) but not to exceed one million six hundred thousand dollars (\$1,600,000.00) per year, to ~~an earmarked revenue fund~~ a separate account which may be expended by the community college commission in accordance with and in addition to appropriations available under W.S. 21-18-205(c). For the fiscal years beginning July 1, 2004 and July 1, 2005, any amount in excess of one million six hundred thousand dollars (\$1,600,000.00) shall

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be deposited in accordance with paragraph (v) of this subsection. Thereafter any amount in excess of one million six hundred thousand dollars (\$1,600,000.00) together with any unexpended revenues within the account at the end of any biennial budget period shall be credited to the school capital construction account established under W.S. 21-15-111(a)(i);

9-4-604. Distribution and use; capital construction projects and bonds; municipal, county and special district purposes.

(f) Proceeds of state revenue bonds shall be credited to ~~an~~ a separate account ~~within the earmarked revenue fund~~ and may be loaned or granted to local governmental entities as hereafter provided. In determining which local governmental entities receive loans or grants, the state loan and investment board shall give priority to projects in those subdivisions of the state socially or economically impacted directly or indirectly by the development of minerals leased under 30 U.S.C. § 181 et seq. Pending distribution the state treasurer shall invest bond proceeds in a manner which complies with all requirements of the internal revenue service to insure the bonds will remain tax free investments.

(g) Not to exceed forty million dollars (\$40,000,000.00) of the total proceeds of all bonds issued under subsection (b) of this section may be loaned or granted to incorporated cities and towns. Loans or grants shall be made only under the following conditions:

(iii) Repayments of loans under paragraph (i) of this subsection shall be credited to a capital reserve account ~~within the earmarked revenue fund~~ which shall be

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available for loans or grants for municipal purposes under paragraph (i) or (ii) of this subsection;

(h) Not to exceed twenty million dollars (\$20,000,000.00) of the total proceeds of all bonds issued under subsection (b) of this section may be loaned or granted to counties or special districts. As used in this subsection "special districts" means hospital districts, fire protection districts, sanitary and improvement districts, solid waste disposal districts, service and improvement districts and water and sewer districts. Notwithstanding any other provision of law, no special district, either standing alone or as a member of a joint powers board, shall receive any grant or loan under this section until the special district's grant or loan application has received a written review from the board of county commissioners in any county in which the special district is located. The board of county commissioners shall review: (1) the ability of the special district to fund the project through bonds, (2) whether the project is adverse to the needs, plans or general welfare of the county, (3) whether the special district has utilized local funding resources, and (4) whether the special district has met county standards. If any part of the special district lies within five (5) miles of the corporate limits of any city or town, the special district's grant or loan application shall also receive a written review from the governing body of the city or town. The written review shall be submitted to the state loan and investment board by the special district with its grant or loan application. Loans or grants shall be made only under the following conditions:

(iii) Repayments of loans under paragraph (i) of this subsection shall be credited to a capital reserve account ~~within the earmarked revenue fund~~ which shall be

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available for loans or grants under paragraph (i) or (ii) of this subsection;

(j) After any principal payment date for the bonds issued under subsection (b) of this section, the board shall deposit all revenues received pursuant to W.S. 9-4-601(a)(vi) and (b)(i) which are not required to be otherwise deposited or expended pursuant to the resolution or resolutions authorizing the issuance of bonds in ~~an~~ a separate account. ~~in the earmarked revenue fund.~~

9-4-605. Distribution and use; capital construction projects and bonds; purposes.

(f) Proceeds of state revenue bonds under this section shall be credited to the capital construction account ~~within the earmarked revenue fund~~ and shall be expended for capital construction projects authorized by the legislature. Pending expenditure, the state treasurer shall invest bond proceeds in a manner which complies with all requirements of the internal revenue service to insure the bonds will remain tax free investments.

9-4-607. Wyoming transportation enterprise program.

(a) There is established the transportation trust fund. Prior to distribution under W.S. 9-4-601(a)(iii), the following amounts shall be deposited into the transportation enterprise ~~fund~~ account under W.S. ~~9-4-204(a)(xiv)~~ 11-34-131 and the transportation trust fund: ~~under W.S. 9-4-204(a)(xv):~~

9-4-701. Permissible investments; treasurer's rules and regulations.

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(q) The limitation on legislatively designated investments under W.S. 9-4-712 applies to this investment. To promote economic development, the state treasurer is authorized to invest and keep invested not to exceed one hundred million dollars (\$100,000,000.00) of any state permanent funds available for investment through the purchase of industrial development bonds issued by joint powers boards, municipalities or counties under W.S. 15-1-701 through 15-1-710 subject to the terms and conditions specified under this subsection. By December 31 of each calendar year, the state treasurer and the Wyoming business council shall each provide a report to the joint minerals, business and economic development committee on the effectiveness of the investment program authorized by this subsection. The reports shall include the costs incurred by the state to the permanent mineral trust fund, expenditures made from the account created under paragraph (v) of this subsection and the revenue received by the Wyoming business council through fees and businesses who utilized the program:

(v) The Wyoming business council shall assess fees adequate to cover all reasonable direct and indirect costs for the services and application of state funds used under this subsection to be paid by the applicant. Payment of the fees assessed pursuant to this paragraph shall be secured by additional security as required by the state treasurer or governor, upon recommendation of the Wyoming business council and with the approval as to form of the attorney general. Fees collected pursuant to this paragraph shall be deposited with the state treasurer and credited to ~~an~~ a separate account ~~in the enterprise fund~~ and are continuously appropriated to the business council to be expended for the actual direct and indirect costs of providing the services generating the fees;

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**9-4-713. Investment earnings spending policy -
permanent funds.**

(b) There is created ~~within the earmarked revenue fund~~ the permanent Wyoming mineral trust fund reserve account. As soon as possible after the end of each of the fiscal years beginning on and after July 1, 2000, revenues in this account in excess of seventy-five percent (75%) of the spending policy amount in subsection (d) of this section shall be credited to the permanent Wyoming mineral trust fund.

(c) The earnings from the permanent Wyoming mineral trust fund under W.S. ~~9-4-204(n)~~ 9-4-204(u)(iii) during each fiscal year beginning July 1, 2001, in excess of the spending policy established in subsection (d) of this section are appropriated from the general fund to the permanent Wyoming mineral trust fund reserve account. The appropriation shall be credited to the ~~fund~~ account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year.

(f) There is created ~~within the earmarked revenue fund~~ the common school permanent fund reserve account. As soon as possible after the end of each of the fiscal years beginning on and after July 1, 2000, revenues in this account in excess of seventy-five percent (75%) of the spending policy amount shall be credited to the common school account within the permanent land fund.

(g) There is annually appropriated from the general fund to the common school permanent fund reserve account an amount determined under this subsection. The amount shall be computed and calculated by the state treasurer. The amount shall be equal to the extent to which earnings from

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the common school account within the permanent land fund under W.S. ~~9-4-204(k)~~ 9-4-204(u)(iv) exceed the spending policy established in subsection (h) of this section for that fiscal year. The appropriation shall be credited to the account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year.

9-4-834. Investment of permanent funds.

(a) To the extent constitutionally allowed, the state treasurer, or his designee, which shall be registered under the Investment Advisor's Act of 1940 as amended, or any bank as defined in the act, upon written authority, may invest monies in the permanent fund accounts, in securities authorized by law, provided not more than fifty-five percent (55%) shall be invested in common stocks. As used in this section, "permanent fund accounts" means the permanent Wyoming mineral trust fund under W.S. ~~9-4-204(a)(xi)~~ 9-4-204(u)(iii) and the permanent land fund under W.S. ~~9-4-204(a)(ix)~~ 9-4-204(u)(iv), including revenues credited to that fund under W.S. 9-4-605(j), and the reserve accounts created under W.S. 9-4-713(b) and (f).

9-4-1104. Terms and conditions of issuance.

(a) Tax and revenue anticipation notes:

(ii) Shall describe the fund or account and the revenue from which the notes are payable;

9-4-1203. Tobacco settlement trust fund established; corpus inviolate; investment by state treasurer.

(a) ~~An account within the trust and agency fund is established which shall be referred to as~~ The Wyoming

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tobacco settlement trust fund is created. The Wyoming tobacco settlement trust fund shall consist of:

(ii) Any other funds appropriated or designated to the ~~account~~-fund by law or by gift from whatever source.

(b) Funds deposited into the Wyoming tobacco settlement trust fund established pursuant to subsection (a) of this section are intended to be inviolate and constitute a permanent or perpetual trust fund which shall be invested by the state treasurer as authorized by law and in a manner to obtain the highest return possible consistent with preservation of the corpus. Any earnings from investment of the corpus of the trust fund and all funds received by the state of Wyoming on or after March 15, 2002 as financial recovery under the terms of the master settlement agreement specified in paragraph (a)(i) of this section shall be credited by the state treasurer into a separate ~~trust fund~~-income account .~~within the earmarked revenue fund.~~

(c) Revenues deposited into the ~~trust fund~~-income account established under subsection (b) shall be expended:

(d) Funds not otherwise appropriated, expended or obligated as provided in subsection (c) of this section shall be transferred to the Wyoming tobacco settlement trust fund on July 1 of each year following the receipt of those funds.

9-4-1204. Tobacco settlement funds; reduction of tobacco use.

(g) Subject to appropriation by the legislature, the department shall use funds from the ~~trust fund~~-income

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account established under W.S. 9-4-1203(b) to implement the purposes of this section.

(j) The department shall report its activities under this section including the authorized expenditures of any money from the ~~Wyoming tobacco settlement trust fund~~ income account created by W.S. 9-4-1203 to the governor and the joint labor, health and social services interim committee not later than October 1 of each year.

9-5-104. State building commission; state office buildings; authority to maintain; rental; use of proceeds.

(b) Every department occupying space in a building authorized under subsection (a) of this section, if required to do so by the general services division, in accordance with rules of the state building commission, shall pay to the state treasurer an annual rental plus a pro rata share of maintenance, janitorial services, utilities and other overhead costs necessary to maintain the building in as good a condition as reasonable and proper use will permit. Payments shall be made to the state treasurer for deposit into a ~~fund within the internal service fund~~ separate account to be allocated as follows:

9-5-203. Recovery of escheated or forfeited property; general procedure; proceedings where estate without known heirs; unclaimed payments; disposition of property obtained.

(d) All funds obtained by the state by escheat or forfeiture, shall be paid over to the state treasurer and kept by him in an a separate account ~~within the trust and agency fund~~ for a period of five (5) years during which time the monies are payable by him to the true owners upon presentment of a proper claim supported by satisfactory

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proof of ownership. After expiration of the five (5) year period without lawful claim, the funds shall be credited to the common school permanent land fund account. All real and personal property obtained by the state of Wyoming by escheat or forfeiture shall be received by and shall be under the direction and control of the state treasurer who shall give a receipt to the court therefor. The property shall be held in kind, except as hereinafter provided, by the state treasurer for a period of five (5) years during which time it is subject to claims by the rightful owners who may file their claims in the court which had original jurisdiction of the property. After the expiration of the five (5) year period without lawful claim therefor, the state treasurer shall sell the personal property at public or private sale, and shall sell the real property in the manner provided in W.S. 36-9-101 through 36-9-120 for the sale of state lands. The proceeds received from the sale shall be paid into the state treasury of the state and shall be credited by the state treasurer to the common school permanent land fund account.

(e) All real property held by the state treasurer during the five (5) year redemption period provided by subsection (d) of this section, may be transferred by the state treasurer to the state board of land commissioners to be administered as other state lands and shall not be sold except as hereafter provided. When any real or personal property will, in the opinion of the state treasurer, depreciate in value, the state treasurer may petition the court which had original jurisdiction over the property, for an order directing the sale of the property. Upon receipt of the order the state treasurer shall dispose of the property as ordered by the court. Any monies obtained by the conversion shall be credited to ~~an~~ a separate account ~~within the trust and agency fund~~ for the remaining five (5) years, during which time the monies shall be

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payable by the state treasurer to the true owners in the manner, and upon proof, as provided in subsection (d) of this section.

9-12-302. Wyoming partnership challenge loan program; creation; rulemaking; administration account.

(b) The council, shall establish all fees and interest rates to be charged for each loan as it is underwritten for this program. The interest rate for loans made under this program shall be not less than four percent (4%) per annum. Fees on loans under the program shall be paid monthly and deposited into a program administration account ~~within the earmarked revenue fund~~ which is continuously appropriated to the council to be expended solely for the purpose of administering this article and loans authorized under it.

9-12-602. Wyoming business ready community program account.

There is created ~~within the special revenue fund,~~ the business ready community account. Funds shall be credited to the account as provided by law. Funds in the account are continuously appropriated to the council to be used only for cooperative agreements, grants or loans authorized to be made under this article.

10-3-202. Authority to provide air transportation to departments and agencies of state.

The division may provide air transportation to departments and agencies of state government directly, but may contract for the services under fractional ownership agreements or otherwise under conditions which are considered by the department or agency head to be urgent and to justify the

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air transportation and when justified within the limits of
W.S. ~~9-4-204(p)~~ and 9-4-205(e).

**11-5-402. Emergency insect management account;
established.**

The emergency insect management program ~~special-revenue~~
account is created to consist of funds appropriated or
designated to the account by law for the emergency
management of insect pests or insect vectors.

**11-6-210. Creation of predatory animal district fund;
predatory animal control fees; donations; appropriation by
county commissioners.**

(a) At the time of collecting brand inspection fees
imposed under W.S. 11-20-401 and 11-20-402, the brand
inspector shall collect predatory animal control fees on
all sheep and cattle inspected within each predatory animal
district. However, predator control fees shall not be
collected on cattle and sheep shipped into this state for
immediate sale or slaughter. The amount of the fee for each
predatory animal district shall be established by each
predatory animal district board in consultation with the
state predatory animal advisory board and shall not exceed
eighty cents (\$.80) per head on sheep and fifty cents
(\$.50) per head on cattle. Each predatory animal district
board shall annually determine the predatory animal control
fee to be charged and collected in the district based upon
a recommendation of the majority of the producers present
at the district's annual meeting as provided for in W.S.
11-6-203 and shall inform the livestock board of the fee
prior to January 1 each year. The fee shall not be
collected on the same livestock more than once in any
twelve (12) month period. The livestock board may retain
not to exceed three percent (3%) of the revenues collected

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for the cost of administering the program. Remaining revenues collected by the livestock board under this section shall be remitted to the state treasurer for deposit in an account. ~~within the earmarked revenue fund.~~ The state treasurer, on a quarterly basis, shall distribute the revenues to the county treasurer of the county from which the shipment originated unless, at the time of payment of the fees, the livestock owner designates the fees to be distributed in total to another county in this state in which the livestock are fed or pastured. The county treasurer shall deposit revenues distributed under this subsection into a special continuing fund, to be known as the "Predatory Animal District Fund of County" and to be administered by the predatory animal board of that district.

11-6-306. Animal damage management account.

(a) There is created ~~in the special revenue fund~~ the animal damage management account.

11-7-403. Annual certification; application; inspection of sample; recertification; fees.

(f) Fees collected under this act shall be deposited into an a separate account ~~in the earmarked revenue fund~~ and expended for administration and enforcement of this act.

11-10-106. Admission charges; other revenues.

(a) There shall be charged at the gates of the fairground an admission fee to be set by the board. An extra charge may be made for seats in the grandstand or other structure providing added comforts. The charge for vehicles driven or stock ridden into the grounds may be

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fixed by the board. All fees collected shall be deposited in the Wyoming state fair account. ~~within the trust and agency fund.~~

(b) The department of agriculture may receive any money or property of any kind or character donated, granted or bequeathed for any activities of the state fair. Monies shall be credited to the state fair account. ~~within the trust and agency fund.~~ The department shall submit an annual report to the joint appropriations committee itemizing all gifts, income and expenditures under this subsection.

11-11-115. Disposition of collected funds.

There is created the grain warehouse inspection account. ~~within the earmarked revenue fund.~~ All funds collected by the director shall be deposited in the account created by this section. Interest earned by the account shall be retained in the account. The account is appropriated for use and expenditure by the board of agriculture for the costs of administering the programs under this article. Itemized vouchers shall be submitted to the chief executive officer of the board for approval. Upon approval, a warrant for the payment of each voucher shall be issued by the state auditor for payment from the grain warehouse inspection account.

11-19-603. Account created.

There is created a wildlife/livestock disease research partnership account. ~~within the special revenue fund.~~ Funds from this account shall be used only for purposes specified in W.S. 11-19-602. Any interest earned on the account shall remain within the account.

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11-20-405. Collection and disposition.

(a) All fees collected pursuant to W.S. 11-20-101 through 11-20-124, 11-20-201 through 11-20-229, 11-20-401 and 11-20-402 shall be remitted to the state treasurer for deposit in the inspection account. ~~within the earmarked revenue fund.~~ Interest earned by the account shall be retained in the account. Monies within the account are subject to legislative review and appropriation for use and expenditure by the board. Itemized vouchers shall be submitted to the chief executive officer of the board for approval. Upon approval, a warrant for the payment of each voucher shall be issued by the state auditor for payment from the inspection account. Notwithstanding W.S. 9-2-1022(a)(xi)(E), the board shall expend monies from the account created by this section only for the purposes authorized by W.S. 11-20-201 through 11-20-229, and 11-20-101 through 11-20-124.

11-24-115. Disposition of unclaimed proceeds to state treasurer to credit of inspection account.

On the first Monday in January of each year, all estray monies remaining unclaimed for more than one (1) year after the publication of the notices of posting of lists of unclaimed estrays, shall be paid to the treasurer of the state, and be placed to the credit of the inspection account. ~~within the earmarked revenue fund.~~

11-25-105. Pari-mutuel permits; fees and reports; disposition of funds; enforcement of provisions.

(b) Every Wednesday following any pari-mutuel event, the permittee shall:

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(ii) Pay an amount equal to one and one-half percent (1 1/2%) of the total amount wagered shown by the report to the commission to be credited by the state treasurer to ~~the~~ a separate account, ~~within the earmarked revenue fund,~~ in the manner indicated in subsection (d) of this section.

(d) All sums paid to the commission under this act except contributions from permittees to the breeder award fund, fines and penalties shall be credited to the pari-mutuel account ~~within the earmarked revenue fund~~ which shall be used by the commission for the payment of all expenses incurred in enforcing this act. All fines and penalties assessed under this act shall be credited to the county public school fund. The state treasurer shall pay out of the account all warrants drawn by the state auditor, upon vouchers issued and signed by the president, vice-president or executive secretary of the commission. The commission shall keep an accurate and true account of all funds received and all vouchers issued by the commission. All funds received and all vouchers issued by the commission shall be audited at least biennially by the director of the state department of audit or his designee and a copy of the audit shall be delivered within thirty (30) days after completion to the governor and the commission. The costs of the audit shall be borne by the commission. The members of the commission shall receive statutory per diem expenses and mileage as allowed state employees, and compensation of fifty dollars (\$50.00) for each day during which they are actually engaged in the discharge of their duties. The total expenses incurred by the commission shall not exceed the total amount in the pari-mutuel account.

11-34-131. Wyoming transportation enterprise account; use thereof.

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(a) The transportation enterprise account is established to be used by the state loan and investment board to finance transportation projects of benefit to the general public as defined in this section. The transportation enterprise ~~fund under W.S. 9-4-204(a)(xiv)~~ account shall be administered by the state loan and investment board, subject to recommendation and appropriation by the legislature, for the purpose of fostering transportation investments in projects of benefit to the general public within the state. The state loan and investment board shall:

(b) The transportation enterprise ~~fund under W.S. 9-4-204(a)(xiv)~~ account shall receive monies from mineral royalty payments as provided in W.S. 9-4-607(a). All repayments of principal and interest to the state in connection with loans made under this section shall be deposited into the transportation enterprise ~~fund~~ account.

(e) The state loan and investment board shall annually audit the transportation trust fund created under W.S. ~~9-4-204(a)(xv)~~ 9-4-607(a) to determine the effects of inflation on investment earnings.

11-34-202. Revenue to be credited to an account; use thereof; disposition of excess.

(a) Except as provided by subsection (e) of this section or as otherwise provided by law, the state loan and investment board shall transmit any revenue received to the state treasurer to be credited to ~~an~~ a separate account ~~within the earmarked revenue fund~~ for the purposes specified in W.S. 21-15-106(a).

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(d) Following a general fund appropriation by the legislature for administrative expenses, amounts expended pursuant to the appropriation shall be transferred monthly from the account provided by subsection (a) of this section to the general fund as provided by W.S. 9-4-205(b) for the highway fund ~~and trust and agency~~ the special revenue fund in certain instances. Revenue currently in the account formerly provided for by W.S. 11-34-202(a), (b) and (c), as those subsections existed prior to the creation of this subsection, may be expended for purposes formerly authorized until July 1, 1982 at which time the revenue within the account shall be credited to the account provided by subsection (a) of this section.

(e) Revenue and proceeds received by the board for deposit in the loss reserve account pursuant to W.S. 11-34-118, 11-34-120(h), 11-34-121, 11-34-123(a) and 11-34-302(e) shall be transmitted to the state treasurer for deposit to the credit of the loss reserve account. ~~within the earmarked revenue fund. The earmarked~~ These funds shall be used for the purposes specified in W.S. 9-4-703(c) and 11-34-126 and to pay the administrative and legal expenses of the board in making collections and foreclosing mortgages. If at the end of any fiscal year the amount accumulated in the loss reserve account exceeds five percent (5%) of the total amount of permanent funds of the state invested in farm and irrigation loans, the amount in excess of the five percent (5%) shall be transferred and credited to the general fund.

11-36-107. Deposit and disbursement of collected monies; biennial audit required.

(a) Any monies collected by the board pursuant to W.S. 11-36-106 shall be deposited with the state treasurer and credited to ~~an~~ a separate account ~~within the trust and~~

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~~agency fund~~ for each marketing order under which they are collected and shall be disbursed by the director only for expenses incurred with respect to each separate marketing order. Funds so collected shall be deposited and disbursed in conformity with appropriate rules and regulations prescribed by the board.

11-37-107. Creation of account; collection of additional brand inspection fee; disposition of proceeds.

(a) All monies received by the council shall be deposited in the state treasury. The state treasurer shall deposit the monies to the credit of the beef council account. ~~within the trust and agency fund.~~ Interest earned on monies in the account shall be deposited to the credit of the account. All monies in the account including earned interest shall be expended only for the purposes authorized by this act.

11-40-107. Cooperative advertising and promotion.

(a) The committee may provide for the collection of additional royalties on the sale of Wyoming lean beef to pay for advertising and promotion programs. Such royalties may be levied on all Wyoming lean beef sold to pay for national advertising and promotion programs or only on Wyoming lean beef sold in particular markets or through particular channels of distribution to pay for advertising aimed at those markets, or both. If the volume of sales on which royalty is paid in a market in the previous year is fifty thousand dollars (\$50,000.00) or more, the additional royalties may be imposed on that market only with the consent of the persons paying two-thirds (2/3) of the royalties paid in that previous year. The committee shall define as necessary the markets and may classify sales as being in more than one (1) market. Any other assessment

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method may be used in whole or in part with the consent of all persons liable for the assessment. The royalties or assessment shall be deposited in ~~an earmarked revenue~~ a separate account and shall be expended for advertising, promotion, product development and the expenses connected therewith in the market for which the royalty or assessment is collected. The committee may authorize the expenditure of funds in the ~~earmarked~~ account or may delegate that authority to the subcommittees provided by subsection (b) of this section.

12-2-302. Collection of excise taxes; disposition of revenue and fees.

(b) All other revenue and fees collected by the commission shall be deposited into the state treasury to the credit of the enterprise fund except as otherwise provided by law. The legislature shall authorize expenditures as necessary to defray the administrative expenses of the commission, including salaries, office expenses and general expenses for the enforcement of their duties and sufficient funds to defray the cost of alcoholic liquor purchases and attendant expenses as provided by W.S. ~~9-4-204(e) and~~ 9-4-205(d).

13-2-208. Application filing fee.

The application filed with the state banking commissioner shall be accompanied by a fee of fifteen thousand dollars (\$15,000.00) to cover the expense of the investigation by the state banking commissioner, the expense of the public hearing and other related expenses. The fee shall be deposited by the state banking commissioner with the state treasurer into the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the

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state auditor, upon vouchers issued and signed by the director or commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner and the state banking board under this article and for chartering trust companies under chapter 5 of this title. If an application for a financial institution charter is withdrawn by the applicant at any time prior to the hearing on the application, the statutory application filing fee, less the amount of any expense authorized above and actually incurred, shall be refunded to the applicant. If the application expenses are less than fifteen thousand dollars (\$15,000.00) the unexpended amount shall remain within the account ~~.in the earmarked revenue fund.~~

13-2-210. Emergency charters; fees.

(b) The application fee for an emergency charter is four thousand dollars (\$4,000.00). The fee shall be deposited by the state banking commissioner with the state treasurer and credited to the financial institutions administration account ~~. within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the director or commissioner. Funds from the account shall be expended to carry out the duties of the commissioner or the state banking board.

13-2-212. Approval or disapproval of application; criteria for approval; action upon application; interim bank charter; fee.

(c) The board may waive the public hearing required under W.S. 13-2-207 if the application is for an interim bank charter to be used as a vehicle for merger with an existing bank which is currently serving the public need and convenience of the community, operating profitably,

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adequately capitalized, has officers and directors of proven ability and is to be chartered solely for the purpose of facilitating the merger and the change in ownership of the existing bank in accordance with W.S. 13-4-108. The application fee for an interim bank charter for which a public hearing is waived is four thousand dollars (\$4,000.00). The fee shall be deposited by the state banking commissioner with the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the director or commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner or the state banking board.

13-2-702. Authorization; application; fee; activities; examination; criteria.

(e) The application fee provided by subsection (b) of this section shall be deposited by the state banking commissioner with the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the director or commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner or the state banking board. If the application expenses are less than the amount of the fee, the unexpended amount shall remain within the account. ~~in the earmarked revenue fund.~~

13-2-807. Examinations; periodic reports; cooperative agreements; assessment of fees.

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(f) Each out-of-state state bank that maintains one (1) or more branches in this state may be assessed and, if assessed, shall pay supervisory and examination fees in accordance with the laws of this state and regulations of the commissioner. Notwithstanding any other provision of this title, the fees may be shared with other bank supervisory agencies or any organization affiliated with or representing one (1) or more bank supervisory agencies in accordance with agreements between the parties and the commissioner. All fees collected pursuant to this article shall be remitted to the state treasurer as collected and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the director or commissioner. Funds collected pursuant to this article shall be expended only to carry out the duties of the commissioner, the state banking board or as otherwise authorized under this article.

13-4-101. Change in place of business.

(a) Any bank may apply in writing to the state banking commissioner for permission to change its place of business to any other municipality in the state. The application shall be accompanied by a fee of two thousand five hundred dollars (\$2,500.00) and shall state the reasons for the proposed change, be signed by a majority of its board of directors and accompanied by the written assent to the application by the stockholders owning at least two-thirds (2/3) of its stock. The application fee shall be deposited by the state banking commissioner with the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers

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issued and signed by the director or commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner or the state banking board.

13-4-104. Merger or conversion into state bank; branch banking by merger or consolidation; application fees.

(b) Any state or national bank that consolidates or merges in accordance with subsection (a) of this section may upon the completion of the consolidation or merger retain, operate and maintain the banking houses or offices of the merged or consolidated entities and provide other services or functions as would be permitted had the consolidation or merger not occurred. When a merger or consolidation application from a state bank results in maintaining the merged banking house or office as a branch, the application for merger shall be accompanied by an application fee of two thousand five hundred dollars (\$2,500.00). For each additional bank being merged into the same bank, the application fee shall be increased by one thousand two hundred fifty dollars (\$1,250.00). All fees shall be deposited by the state banking commissioner with the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the director or commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner or the state banking board.

13-4-109. Conversion of national bank, federally chartered savings bank or state savings and loan into state bank.

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(f) The state banking commissioner shall collect from each financial institution applying for a charter under this section an amount sufficient to pay costs and expenses of processing the application, including all investigation, examination and hearing costs. The monies collected shall be remitted to the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account only by warrants drawn by the state auditor upon vouchers issued and signed by the director or the commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner or the state banking board.

13-4-703. Unclaimed dividends and deposits.

(a) Dividends and deposits remaining in the hands of the state banking commissioner six (6) months after the order for final distribution shall be deposited with the state treasurer who shall hold the dividends in ~~an a~~ separate account. ~~within the trust and agency fund.~~ The state banking commissioner may order the money to be paid to the persons entitled thereto upon satisfactory evidence of their right. In case of doubt he may apply to the court for an order directing the payment. He may apply any interest earned by the money toward defraying the expenses of distribution of the unclaimed deposits or dividends to the depositors and creditors entitled to receive it.

(b) Dividends remaining in the hands of any receiver other than the state banking commissioner or in ~~the trust and agency fund~~ any account established pursuant to this subsection and unclaimed for five (5) years after the order for final distribution shall escheat to the state as provided by law.

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13-7-602. Duties generally; examinations.

(b) The state banking commissioner shall collect from the association examined an amount equal to the total cost of the examination conducted. The fees and expenses collected shall be remitted to the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the director or commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner or the state banking board.

13-8-201. Generally.

(d) The state banking commissioner shall collect from foreign state savings and loan associations doing business in this state when examined in association with the supervisory authorities of the foreign state or federal government, an amount equal to the total cost of making an examination and preparing a report and the necessary travel and other expenses incident to making the examination. The examination fees and expenses shall be deposited by the state banking commissioner with the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the director or commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner or the state banking board.

13-9-201. Examination; fee.

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(b) The commissioner shall collect from every bank holding company subject to this section an amount equal to the total cost of the examination and all actual and necessary expenses. The fees and expenses collected shall be remitted to the state treasurer as collected and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the director or commissioner. Funds from the account shall be expended only to carry out the duties of the commissioner or the state banking board.

13-11-101. Deposit of funds.

All fees, costs, compensation and expenses of any type provided for under this title, or any rule promulgated under authority granted under this title, required to be paid to the state banking commissioner and not otherwise designated for deposit shall be deposited by the state banking commissioner with the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~

14-3-214. Confidentiality of records; penalties; access to information; attendance of school officials at interviews; access to central registry records pertaining to child protection cases.

(g) There is created a program administration account ~~within the earmarked revenue fund~~ to be known as the "child and vulnerable adult abuse registry account". All fees collected under subsection (f) of this section shall be credited to this account.

14-8-106. Wyoming children's trust fund; creation;

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source of funds.

There is created ~~within the trust and agency fund an account which shall be referred to as~~ the Wyoming children's trust fund. The fund shall be administered by the board and shall consist of monies appropriated or designated to the ~~account~~ fund by law and all monies collected by the board from federal grants and other contributions, grants, gifts, bequests and donations. The monies shall be transmitted to the state treasurer for credit to the trust fund and shall be invested by the state treasurer as authorized under W.S. 9-4-711 in a manner to obtain the highest return possible consistent with the preservation of the corpus. Any interest earned on the investment or deposit of monies in the fund shall also remain in the fund and shall not be credited to the general fund.

14-9-104. Account created.

There is created the juvenile services block grant account ~~within the earmarked revenue fund~~ into which shall be deposited all funds appropriated by the legislature for the purposes of this act.

15-5-202. Pension account; creation; administration; donations; investment; dual participation prohibited.

(a) There is created a firemen's pension account ~~within the trust and agency fund~~ for the purpose of paying the awards, benefits and pensions under the provisions of this article and article 2 of this chapter. The account shall be administered by the board through the director. The board has full custody and control of the account with full power over its administration. The director of the state department of audit or his designee shall make a

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biennial audit of the account and the receipts thereto and disbursements therefrom and report his findings to the governor and the legislature. The account shall be administered without liability on the part of the state beyond the amount of the funds. All expenses of administration shall be paid from the account. Effective July 1, 1981 the firemen's contingency account is abolished and all monies in that account as of that date shall be credited to the firemen's pension account.

(d) No paid fireman shall participate as a member of the firemen's pension account established under this article and as a member of the volunteer firemen's pension ~~fund~~account established under W.S. 35-9-601 through 35-9-615 if participation is based upon covered service with the same fire department.

16-1-110. Loss reserve account created; deposits; disposition of funds.

Revenues received by the state loan and investment board for deposit in the loss reserve account pursuant to W.S. 16-1-109(a) shall be transmitted to the state treasurer for deposit to the credit of the loss reserve account. ~~within the earmarked revenue fund.~~ Funds in the account shall be used for the purposes specified in W.S. 9-4-703(e) and to pay the administrative and legal expenses of the board in making collections and foreclosing on loans made pursuant to W.S. 16-1-109. If at the end of any fiscal year, the amount in the loss reserve account exceeds five percent (5%) of the total amount of permanent funds invested by the state in loans pursuant to W.S. 16-1-109, the amount in excess of the five percent (5%) shall be transferred and credited to the general fund.

16-1-202. Account established; state match.

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(a) There is established the state water pollution control revolving loan account. ~~within the earmarked revenue fund.~~ All monies received from federal capitalization grants and all state matching funds shall be deposited in the account and shall be used only to provide financial assistance as authorized in this article.

16-1-302. Account established; state match.

(a) There is established the state drinking water revolving loan account. ~~within the earmarked revenue fund.~~ All monies received from the federal capitalization grants, exclusive of the four percent (4%) administration set-aside as authorized under section 1452(a) of the Safe Drinking Water Act (42 U.S.C. § 300j-12), and all state matching funds shall be deposited in the account and shall only be used to provide financial assistance as authorized by this article.

16-6-802. Construction of new public buildings; state funds.

(b) Prior to transferring or authorizing the expenditure of any state funds for the original construction of any new building, the state auditor shall transfer to the state treasurer an amount equal to the amount specified under subsection (a) of this section for works of art. Upon receipt, the state treasurer shall deposit the amount transferred into a separate account, ~~within the general fund,~~ together with any grants, gifts or other funds received or appropriated by the state for the sole purpose of acquiring works of art for placement in buildings. Amounts deposited within the separate account shall be expended by the department for the acquisition of works of art by purchase, lease, commission or otherwise,

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the maintenance of works of art placed in buildings pursuant to this article and for the administration of this article.

16-6-803. Department of commerce to acquire works of art; advisory panel to consult in acquisition; procedure; public education programs.

(b) The acquisition of works of art from funds within the separate ~~general fund~~ account established under W.S. 16-6-802(b) shall not require advertisement for bids.

(e) The department may, upon request of any agency, authorize the acquisition of works of art through the pooling of funds available from small, multiple new construction projects and through the use of funds within the separate ~~general fund~~ account as matching any funds available from nonstate sources.

16-6-804. Acquisitions property of state art collection; maintenance; expenses.

(b) The expenses incurred by the department in performing duties imposed under this section shall be paid from the separate ~~general fund~~ account established under W.S. 16-6-802(b), which shall not exceed ten percent (10%) of the total amount expended for any specific work of art.

16-9-208. Account for telecommunications services for the communications impaired.

(a) There is created an account for telecommunications services for the communications impaired. ~~in the earmarked revenue fund.~~ The account shall consist of:

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17-4-131. Disposition of fees.

(a) The state treasurer shall credit sixty percent (60%) of all fees collected by the secretary of state under W.S. 17-4-101 through 17-4-130 to the general fund and the balance to ~~the a separate~~ account. ~~within the earmarked revenue fund.~~ Annually, on July 1, monies within the account in excess of three hundred fifty thousand dollars (\$350,000.00) shall be credited to the general fund. Pooled interest on the account shall be credited to the general fund.

19-7-401. Wyoming military assistance trust fund; establishment of trust fund; corpus inviolate; investment by state treasurer.

(a) ~~An account within the trust and agency~~ A fund is established which shall be referred to as the Wyoming military assistance trust fund. The trust fund shall consist of those funds designated to the ~~account~~ fund by law.

(b) The monies deposited into the trust fund established pursuant to this section are inviolate and constitute a permanent or perpetual trust fund. The monies shall be transmitted to the state treasurer for credit to the trust fund and shall be invested by the state treasurer as authorized under W.S. 9-4-711 in a manner to obtain the highest return possible consistent with the preservation of the corpus. The interest earned from investment of the corpus of the trust fund shall be annually credited by the state treasurer not later than June 30 of each year into a separate account ~~within the trust and agency fund~~ and distributed in accordance with W.S. 19-7-402.

19-13-301. Search and rescue account; created;

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expenditures.

(a) The search and rescue account is created. ~~within the earmarked revenue fund.~~ Fees identified in W.S. 23-2-101, 23-2-201, 31-2-404, 41-13-109 and 41-13-110 shall be deposited in the state treasury to the credit of this account.

19-14-109. Veteran burial teams.

(a) The veteran burial team account is created. ~~within the earmarked revenue fund.~~ Subject to policies and procedures adopted by the veterans' commission, Wyoming veteran burial teams who have contracted with the commission may apply for payment for the performance of military funeral duties not to exceed twenty-five dollars (\$25.00) per funeral. The commission shall also maintain a list of registered veteran burial teams and provide that list upon request.

21-2-202. Duties of the state superintendent.

(a) In addition to any other duties assigned by law, the state superintendent shall:

(x) Promulgate rules for the acceptance and disbursement of federal funds apportioned to the state for school lunch, milk and other commodities distribution programs. For purposes of these programs, the state superintendent may enter into agreements, employ personnel, direct disbursement of funds in accordance with federal law to be used by districts to operate the programs along with funds from gifts and the sale of school lunches or other commodities, assist in the training of personnel in the programs and accept gifts in connection with the programs. Districts shall maintain records and report to the state

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superintendent in accordance with rules promulgated under this paragraph, but accounts and records need not be preserved more than five (5) years. The state superintendent shall audit and conduct reviews and inspections of accounts, records and operations of programs to ensure effective administration and compliance with applicable law and rules. To the extent funds are available, the state superintendent shall conduct studies to determine methods to improve and expand school lunch programs and to promote nutritional education in the schools, including appraising nutritive benefits of school lunch programs. For school lunch program funds, the state superintendent shall utilize a revolving account ~~within the trust and agency fund~~ with a balance of at least five thousand dollars (\$5,000.00) to cover any operating expenditures incurred by the school lunch division of the department under 7 U.S.C. section 1431, the United States department of agriculture commodity program offered to the state and accepted by the participating schools and institutions. The schools and institutions shall be billed for their share pro rata of transportation and allied charges with the receipts to be used in replenishing the revolving account. If the United States department of agriculture removes all commodities from this program, the revolving account shall be discontinued and the balance shall be transferred to the general fund;

21-2-802. Powers and duties; teacher certification; suspension and revocation; certification fees; disposition of collected fees.

(d) The board may establish reasonable fees for application and issuance of certification under this section and may require the payment of fees as a condition for issuing any certificate. The fees may include the costs associated with the criminal history background check

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required by paragraph (e)(ii) of this section. Fees collected by the board pursuant to this subsection shall be deposited with the state treasurer. Upon receipt, the state treasurer shall credit the revenues to an a separate account. ~~within the special revenue fund.~~ Expenditures from the account shall be for expenses incurred by the board in administering this article.

21-13-303. Levy of state tax; disposition of funds; reduction of mill levy.

(b) The funds that may accrue under this section shall be placed in an a separate account. ~~within the earmarked revenue fund.~~ Balances in the account, if any, shall not lapse or be transferred to any other fund or account.

21-13-304. State treasurer to keep separate account.

The state treasurer shall keep a separate account within ~~the trust and agency fund~~ and except as otherwise provided by law all monies appropriated for school purposes shall be kept in such account.

21-13-306. Foundation program account established; disposition of monies.

(a) The public school foundation program account ~~within the earmarked revenue fund~~ is established to consist of funds appropriated to, or designated to the account by law, or by gift from whatever source, for distribution to districts in accordance with this article.

21-15-111. Definitions.

(a) As used in this act:

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(i) "Capital construction account" or "school capital construction account" means the account ~~within the earmarked revenue fund~~ into which revenues are deposited pursuant to W.S. 9-4-305(b) and 9-4-601(a)(vii), (b)(i) and (iv), into which the proceeds from any revenue bonds are credited under W.S. 21-15-108, and into which and in addition to any other funds appropriated to the account for purposes of this act. Funds within the account shall be expended only for purposes of and in the manner prescribed by this act;

21-16-903. University endowment challenge account.

(a) The university endowment challenge account is created ~~within the earmarked revenue fund.~~

21-16-1002. University athletics challenge account.

(a) The university athletics challenge account is created ~~within the earmarked revenue fund.~~

21-19-103. Contributions generally.

(a) Except as provided under W.S. 21-19-102(d), the terms and conditions of the Wyoming Retirement Act shall remain effective as to all employees of the institution except that any required employer and employee contributions thereunder which are based upon an employee's annual salary rate in excess of six thousand six hundred dollars (\$6,600.00) may be paid for the benefit of the employee in accordance with the institution's retirement plan. The payments of employer and employee contributions shall be in lieu of a portion of payments to the Wyoming retirement account, ~~within the trust and agency fund,~~ and the full amount of payments is subject to management and

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disposition in accordance with contractual rights and obligations of the institution's retirement plan. Any retirement plan shall provide that:

(i) Any employee whose annual salary rate is less than eight thousand six hundred dollars (\$8,600.00), or who is sixty (60) years of age or more at the time an institutional retirement plan becomes effective or his annual salary rate exceeds eight thousand six hundred dollars (\$8,600.00), shall have the option to have all employer and employee contributions paid to the Wyoming retirement account; ~~within the trust and agency fund;~~

21-19-105. Rules and regulations; further provisions as to contributions.

The governing body shall make rules and regulations necessary and appropriate for administration of the plan and for the performance of its functions under W.S. 21-19-101 through 21-19-106. Except as provided under W.S. 21-19-102(d), a retirement plan may require a minimum dollar contribution by employees whose annual salary rate is less than eight thousand six hundred dollars (\$8,600.00), and may permit employees to make voluntary additional contributions to be withheld from salary payments and paid into the retirement plan for the employee's benefit. In no event shall the total employer contribution to the Wyoming retirement account ~~within the trust and agency fund~~ and the institution's retirement plan exceed the amount that may be authorized by the Wyoming Retirement Act.

21-22-101. Trust fund established; corpus inviolate; investment by state treasurer.

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(a) ~~An account within the trust and agency~~ A fund is established which shall be referred to as the Wyoming education trust fund. The Wyoming education trust fund shall consist of those funds appropriated or designated to the ~~account~~ fund by law or by gift from whatever source.

(b) Funds deposited into the Wyoming education trust fund established pursuant to subsection (a) of this section are intended to be inviolate and constitute a permanent or perpetual trust fund which shall be invested by the state treasurer as authorized under W.S. 9-4-711 and in a manner to obtain the highest return possible consistent with preservation of the corpus. Any interest earned from investment of the corpus of the trust fund shall be credited by the state treasurer into a separate account ~~within the general fund~~ and distributed in accordance with W.S. 21-22-102.

21-22-102. Disposition of trust fund investment earnings.

(a) Revenues deposited into the separate ~~general fund~~ account established under W.S. 21-22-101(b) shall be distributed by the state treasurer as follows:

21-22-106. Distribution of trust funds available to public schools; innovative program grants; criteria.

(a) Revenues available to the department of education from the separate ~~general fund~~ account under W.S. 21-22-102 shall be annually distributed to school districts as innovative program grants to fund programs providing innovation in or improvement to public education through the creation of new, different and improved educational opportunities in elementary or secondary schools, including:

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21-22-107. Innovative program grants; application; selection by advisory council; classification of districts; distribution; report on grants awarded; initial grants.

(f) In accordance with determinations of the advisory council, the state department shall annually distribute funds to selected proposals on or before August 15. In no event shall grants awarded exceed funds available for this purpose within the ~~special general fund~~ separate account. Innovative program grants received under this subsection shall only be used for the purposes for which the grant is awarded and shall not be expended for any other program, activity or purpose.

25-2-102. Authority to establish and maintain penitentiary farms; disposition of funds from sales or services; supervision.

(b) All funds received from the sale of products or services produced on penitentiary farms and camps shall be credited to ~~the intragovernmental fund~~ a separate account.

25-8-104. Receipt and disposition of revenues and gifts.

All revenues received from the operation of the pioneer home and the Wyoming retirement center and from gifts given for the general purpose of the pioneer home and the Wyoming retirement center shall be paid over to the state treasurer and deposited in the general fund. Gifts given for a specific purpose shall be kept in ~~an~~ a separate account ~~within the trust and agency fund~~ to be expended by the department of health for the specific purpose.

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25-9-101. Purpose; admission of veterans and veterans' dependents.

(d) There is created an account for use by the veterans' home of Wyoming for the general benefit of residents of the veterans' home. Profits from the sale of commodities at the veterans' home canteen after provision for increased inventories and servicing of the canteen facility and the interest earned from those profits shall be transferred to the account created by this subsection and are continuously appropriated to the department of health to be expended solely for the benefit of the veterans' home.

25-9-105. Disposition of monies received from national home for disabled volunteer soldiers.

Money received from the board of managers of the national home for disabled volunteer soldiers shall be deposited in an a separate account. ~~within the trust and agency fund.~~ The money shall be expended by the department of health for the veterans' home of Wyoming.

25-13-103. Correctional industries account.

(a) There is created the correctional industries account. ~~within the special revenue fund.~~ The department shall deposit in the account all monies collected under W.S. 25-13-107(b)(iii) and all other revenues or profits that accrue from the operation of the correctional industries program created by this act until the account balance reaches five million dollars (\$5,000,000.00). Annually, on July 1, monies within the account in excess of five million dollars (\$5,000,000.00) shall be credited to the general fund as reimbursement to the state for costs of

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incarceration. Interest on funds in the account shall remain in the account.

26-10-107. Account; disbursement.

(a) Out of each fee the commissioner receives for application for an original agent's license as provided in W.S. 26-4-101(a)(v)(A)(I) and (B)(I), and deposits with the state treasurer, the state treasurer shall place sixty percent (60%) thereof in an account of the state board of insurance agent's examiners ~~within the earmarked revenue fund~~ and the remaining forty percent (40%) in the general fund. If the ~~special fund amount in the account~~ exceeds the sum of five thousand dollars (\$5,000.00), the excess shall be deposited in the general fund.

26-33-101. Definitions.

(a) As used in this chapter:

(i) "Account" means the medical liability compensation account; ~~within the trust and agency fund;~~

26-33-105. Medical liability compensation account.

(a) There is created a medical liability compensation account, ~~within the trust and agency fund,~~ the monies of which shall be collected by the commissioner for exclusive use for the purposes stated in this chapter. The account and any investment income from it shall be held in trust and invested and reinvested by the state treasurer pursuant to W.S. 9-4-711.

(b) The commissioner may use ~~fund~~ account monies to purchase insurance for the account and its obligations. The commissioner shall be notified of a suit within thirty (30)

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days from the date the suit is filed. The commissioner may participate in a physician's defense if any claim is sufficient to be a potential liability against the account. Reasonable legal expenses the board approves and the commissioner incurs in defense against any malpractice claim are payable out of the account.

27-3-205. Employment security administration account.

(a) The employment security administration account is established ~~within the earmarked revenue fund~~ and shall be administered by the state treasurer. The treasurer may deposit funds within the account separate from other state funds in an approved public depository in accordance with W.S. 9-4-801 through 9-4-815. Funds deposited into the account are available to the department for expenditure in accordance with this act and shall not be transferred to any other account. Account expenditures, except funds received pursuant to W.S. 27-3-204, shall be only for the payment of necessary administrative expenses of this act as determined by the United States secretary of labor and for the establishment and maintenance of public employment offices pursuant to W.S. 9-2-2601(e). All funds deposited into the account pursuant to W.S. 27-3-204 shall remain a part of the unemployment compensation fund and shall be used in accordance with W.S. 27-3-204.

27-3-207. Employment security revenue account.

(a) The employment security revenue account is created ~~within the state trust and agency fund~~ as a separate account in the employment security administration account. Monies within the account may only be expended by legislative appropriation. The account shall be used:

27-3-516. Incremental bond for impact industries.

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(d) The amount collected under this section shall be credited to ~~an~~ a separate account. ~~within the trust and agency fund.~~ Within one (1) year after completion or discontinuance of the project or after an employing unit completes its phase of the work, the department shall determine the total benefits paid to employees of the employing unit or units and if total contributions made by the units under W.S. 27-3-503 exceed total benefits paid to the employees of the units, the difference plus accrued interest shall be refunded to the appropriate general or prime contractor or the owner who paid the additional contribution under subsection (b) of this section but not exceeding the amount paid under this section plus accrued interest. The amount not refunded shall be credited to the unemployment compensation fund.

27-14-102. Definitions.

(a) As used in this act:

(xx) "Employer making contributions required by this act" means the employee's employer and any joint employer when the employer or any joint employer reports the employee's wages to the division on an account or through a consolidated worker's compensation account and contributions are made to the ~~fund~~ account as required by this act;

(xxii) "Consolidated Wyoming worker's compensation account" means an account maintained by the Wyoming workers' compensation division to which an employer reports the wages of its employees and joint employees for its own account and the account of its joint employers, pursuant to which contributions are made to the ~~fund~~ account as required by this act;

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(xxviii) "State employee" means any individual entering into service of or working under an employment contract with any agency of the state of Wyoming for which compensation is paid or which qualifies the individual to participate in the state retirement ~~fund~~account. Effective on and after July 1, 2002, "state employee" shall include the University of Wyoming;

27-14-201. Rates and classifications; rate surcharge.

(d) In addition, the plan of rating shall use an experience rating system based on three (3) years claim experience, or as much thereof as is available, for employers enrolled under it. This system shall reward employers with a better than average claim experience, penalize employers with a worse than average claim experience and may provide for premium volume discount so long as the ~~fund~~account remains actuarially sound. Discounts from or penalties added to base employment classification rates because of claim experience shall not exceed sixty-five percent (65%). The experience rating of the employer against whom a claim is made shall be charged only that proportion of total benefits payable equal to the percentage that employment with that employer contributes to the cause of the injury.

27-14-401. Medical, hospital and ambulance expenses; review of claim; employer and division designated providers; contracts for bill review, case management and related programs.

(g) The division may engage in and contract for medical bill review programs, medical case management programs and utilization review programs. The division may also negotiate with out-of-state health care providers

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regarding the payment of fees for necessary medical care to injured workers, not to exceed the usual, customary charges for the comparable treatment in the community where rendered or the amount payable for the same services by the worker's compensation fund or account of the state where rendered, whichever is less.

27-14-616. Medical commission; hearing panels; creation; membership; duties; rulemaking.

(d) The division shall establish a fee schedule for the compensation of members of the medical commission and medical hearing panels for their professional services to be paid from the worker's compensation ~~fund~~ account.

27-14-701. Worker's compensation account established; investments; administrative expenses; rehabilitation expenses; worker's compensation claims payment account established for worker's compensation revenue bond proceeds.

(a) Except as provided under subsection (f) of this section, all money received, earned or collected pursuant to this act shall be credited to the worker's compensation account. ~~within the trust and agency fund.~~ In addition to other expenditures authorized under this act, amounts deposited within this account shall be used to pay debt service on revenue bonds issued in accordance with W.S. 27-14-704. As used in this act, "account" means the worker's compensation account established under this subsection.

27-14-804. Statistical compilation; annual report and projection; additional reporting requirements.

(a) The director shall:

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(iii) Annually prepare and present to the governor and the legislature projections of income, expenditures and ~~fund~~account balances for the succeeding twelve (12) month period;

28-5-106. Constituent service allowance.

(a) There is created a constituent service allowance account. ~~within the special revenue fund.~~ All interest earned on funds within this account shall be deposited in the account. The legislative service office shall oversee and provide reimbursement from the account.

30-2-307. State mining council; nature of examination generally; grading; record to be kept; public inspection of record; fees for examination and certificate; replacement.

(b) Each applicant shall pay an examination fee which shall be set annually by the council and shall be based upon anticipated testing expenditures. The council upon satisfactory proof of loss or destruction of a certificate shall issue a duplicate upon receipt of five dollars (\$5.00). All fees collected by the council shall be deposited with the state treasurer and credited to ~~an~~a separate account ~~within the earmarked revenue fund~~ and shall be used for the administration of the mine foreman and mine examiner certification examinations.

30-5-116. Disposition of monies; payment of expenses; charge assessed on value of oil or gas produced.

(a) All monies collected by the commission or as civil penalties under the provisions of this act shall be remitted to the state treasurer for deposit in ~~an~~a separate account. ~~within the earmarked revenue fund.~~

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Expenses incident to the administration of this act shall include expenses for capital construction and shall be paid out of the account. One half (1/2) of the money so collected may be expended as needed by the commission for capital construction purposes.

(b) There is assessed on the fair cash market value as provided by W.S. 39-14-203, of all oil and gas produced, sold or transported from the premises in Wyoming a charge not to exceed eight-tenths of one (1) mill (\$.0008) on the dollar. The commission shall by order fix the amount of the charge in the first instance and may reduce or increase the amount as the expenses chargeable may require. The amounts fixed by the commission shall not exceed the limit prescribed above. It is the duty of the commission to collect all assessments. All monies collected shall be remitted to the state treasurer for deposit in ~~an~~a ~~separate~~ account ~~within the earmarked revenue fund~~ and used exclusively to pay the costs and expenses incurred in connection with the administration and enforcement of W.S. 30-5-101 through 30-5-119. The persons owning a working interest, royalty interest, payments out of production, or any other interest in the oil and gas or in the proceeds thereof, subject to the charge in this subsection are liable for the charge in proportion to their ownership at the time of production. The charge so assessed is payable monthly. The sum due is payable to the commission, on or before the twenty-fifth of the month next following the month in which the charge accrued by the producer on behalf of himself and all other interested persons. If there is a sale of oil or gas within this state the charge is payable by the purchaser. Any charge not paid within the time specified bears interest at the rate of one percent (1%) per month from the date of delinquency until paid. This charge together with the interest is a lien upon the oil or gas against which it is levied and assessed. The person

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paying the charge as provided is authorized and required to deduct from any amounts due the persons owning an interest in the oil and gas or in the proceeds at the time of production the proportionate amount of the charge before making the payment. Subsection (b) of this section shall apply to all lands in the state of Wyoming, notwithstanding the provisions of W.S. 30-5-118, however, there is exempted from the charge as levied and assessed the following:

30-6-102. Account created; expenditures; report.

(a) There is created ~~within the special revenue fund~~ the miner's hospital board account. Not later than July 1, 2001, the state treasurer shall credit to the account six hundred thousand dollars (\$600,000.00) from interest accrued within the miner's hospital account within the permanent land income fund created by W.S. 9-4-310(c)(v). The amount available for appropriation annually to the miner's hospital board account shall not exceed an amount equal to five percent (5%) of the balance of both the miner's hospital account within the permanent land fund created by W.S. 9-4-310(a)(ix) and the miner's hospital income account within the permanent land income fund created by W.S. 9-4-310(c)(v). No appropriation shall be made from either the miner's hospital account within the permanent land fund created by W.S. 9-4-310(a)(ix) or the miner's hospital income account within the permanent land fund created by W.S. 9-4-310(c)(v) to another account other than the miner's hospital board account created by this subsection. The money in the account shall be used to provide for the expenses of the board and its staff, as well as to implement the recommendations of the board.

31-2-404. Amount of fee; ad valorem tax exemption; disposition of fees; duties of department of state parks and cultural resources.

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(d) Except as provided in this subsection, the fees forwarded to the department of state parks and cultural resources under this section shall be deposited in the snowmobile trails ~~fund~~account created by W.S. 31-2-409(c) and may be expended by the department subject to approval by the legislature. All fees collected under subsection (f) of this section shall be deposited in the search and rescue account created by W.S. 19-13-301(a).

31-2-409. Snowmobile user fee; amount of fee; disposition of fees; account created; duties of department of state parks and cultural resources; duration of decal; exemptions.

(c) There is hereby created a snowmobile trails ~~fund within the enterprise fund~~account. The monies collected under this section and forwarded to the department of state parks and cultural resources shall be deposited in the ~~fund~~account created by this section and may be expended by the department subject to approval by the legislature for the administration of the snowmobile trails program.

31-2-703. Required user registration fee; disposition of fees; duties of department of state parks and cultural resources.

(c) There is created an off-road recreational vehicle trails ~~account.~~ ~~within the enterprise fund.~~ The fees received by the department of state parks and cultural resources under this article shall be deposited into the account created by this subsection and shall be expended by the department for the administration of the off-road recreational vehicle trails program.

31-3-101. Registration fees; exemptions.

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(h) Any owner of a vehicle who wishes to donate money to promote awareness and education efforts for procurement of organ and tissue donations for anatomical gifts shall be provided space on the registration form to do so pursuant to W.S. 31-2-201(b)(v). Any money received under this subsection shall be forwarded by the county treasurer to the state treasurer to be deposited into ~~an~~ a separate account ~~within the special revenue fund~~ to be used as provided by W.S. 35-5-118.

31-18-502. Decal fee; disposition.

An additional fee may be collected by the issuing agency from a licensee for each annual decal issued pursuant to W.S. 39-17-202(d) through (j). The fee shall be in an amount determined by the department of transportation to be sufficient to recover reasonable administrative costs of the International Fuel Tax Agreement and the Multistate Highway Transportation Agreement, but not more than ten dollars (\$10.00) per annual decal. The fee shall be remitted to the state treasurer who shall credit the multistate highway and fuel tax agreements account created by W.S. 39-17-211(e) within the highway ~~trust~~ fund.

33-3-107. Fees; collection; certified public accountant's account; disbursements; transfer of existing funds.

All fees collected under the provisions of this act shall be paid by the secretary of the board at the end of each month into the Wyoming state treasury. The Wyoming state treasurer shall account for all collections and other funds of the board in a separate account. ~~within the trust and agency fund.~~ The treasurer shall credit five percent (5%) of all money collected each year to the general fund and

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the balance to the certified public accountant's account. ~~within the trust and agency fund.~~ All funds of any organization of certified public accountants held by the Wyoming state treasurer on the effective date of this act shall be transferred to and become a part of the certified public accountant's account.

33-4-104. Board of architects and landscape architects; meetings and officers; powers and duties.

(a) The board shall elect a president, vice-president, and secretary-treasurer. The board shall hold regular meetings at least once each year, with the date and place to be set by the board. The board may meet as designated by a majority of the board. A majority of the board shall constitute a quorum. The board shall have authority to administer oaths, take affidavits, summon witnesses and take testimony as to matters coming within the scope of its duties. The board shall have the authority to enter into interstate or intrastate agreements and associations with other boards of licensure for the purpose of establishing reciprocity, developing examinations, evaluating applicants or other activities to enhance the services of the board to the state, the licensee and the public. The board shall adopt a seal to be affixed to all licenses issued and shall adopt rules and regulations in accordance with the Wyoming Administrative Procedure Act. The board shall establish minimum educational requirements which shall be without prejudice, partiality or discrimination. The board may appoint or contract an executive secretary and other individuals deemed necessary to administer the affairs of the board and shall furnish necessary support and clerical services. Costs related to these services shall be paid from the ~~earmarked revenue fund-account~~ as provided in W.S. 33-4-109. The secretary of the board shall keep a record of the proceedings of the

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board, which shall at all times be open to public inspection.

33-4-109. Disposition of money collected; compensation, mileage and per diem for members of board.

All money shall be received and deposited to ~~the earmarked revenue fund~~ a separate account and payments made according to regulations established by the department of administration and information. The members of the board shall receive per diem and mileage allowance as provided in W.S. 9-3-102, for each official board meeting. The total expense for every purpose incurred by the board shall not exceed the total of revenue collected.

33-5-106. Applications for admission to bar; fees; applicant entitled to two examinations; certificate of admission; disposition of fees.

Every applicant for admission to the bar of this state shall pay a fee as set by the Wyoming supreme court pursuant to W.S. 33-1-201 at the time of filing the application. On payment of one (1) fee by applicants for admission by examination the applicant shall be entitled to two (2) examinations when the second is applied for not later than one (1) year after having taken the first. The payment of the fee shall also entitle the applicant, upon being admitted, to a certificate of admission. All money shall be received and collected as provided by law. The state treasurer shall place the money to the credit of an a separate account. ~~within the earmarked revenue fund.~~

33-9-108. Disposition of fees.

All fees and money shall be received and collected as provided by law. The state treasurer shall place ten

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percent (10%) of the money in the general fund of the state and the remainder in ~~an~~ a separate account ~~within the earmarked revenue fund~~ which shall be subject at all times to warrant of the state auditor drawn upon vouchers issued and signed by the president and the secretary-treasurer of the board.

33-10-114. Disposition of money collected; expenses of board; per diem of members; compensation of secretary-treasurer.

(a) All money shall be received and collected as provided by law. The state treasurer shall place ten percent (10%) of the money in the general fund and the remainder in ~~an~~ a separate account, ~~within the earmarked revenue fund,~~ and shall pay out of the account on warrants drawn by the auditor of the state, upon vouchers issued and signed by the president and secretary-treasurer of the board. The money received and placed in the account may be used by the members of the state board of chiropractic examiners in defraying their salary, mileage and per diem allowance as hereinafter provided in carrying out the provisions of this act. The secretary-treasurer shall keep an accurate and true account of all money received and all vouchers issued by the board. He shall, as required by W.S. 9-2-1014, report to the governor relative to all proceedings of the board.

33-11-111. Disposition of fees.

All fees and money received and collected by the board shall be deposited with the state treasurer, who shall credit the money to ~~an~~ a separate account. ~~within the earmarked revenue fund.~~ All monies paid into the state treasury and credited to the account are appropriated to the use of the collection agency board for the payment of

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all necessary expenses incurred in administering this act, including the payment of per diem, salary and mileage to members of the board.

33-12-139. Fees; disposition of fees.

(c) Each fee required shall be paid in advance and shall be received and collected as provided by law. The state treasurer shall place two percent (2%) of the money in the state's general fund, and the remainder in ~~an~~a ~~separate~~ account. ~~within the earmarked revenue fund.~~

33-15-105. Disposition of monies received and collected under provisions of chapter; report.

(a) All monies shall be received and collected as provided by law. The state treasurer shall place the money in ~~an~~a ~~separate~~ account, ~~within the earmarked revenue fund,~~ which shall only be paid out upon an authorized voucher duly verified and signed by the president and secretary of the board, showing that the expenditure is a necessary expense and has been actually and properly incurred by the board. Upon presentation of the voucher, the auditor shall draw the warrant upon the treasurer but no warrant shall be drawn unless and until there are sufficient monies in the account to pay same and the expenses of the board shall not be charged upon any other state fund or account. Any money on hand at the dissolution of the board or the repeal of this act shall be paid to the credit of the common school permanent land fund account.

33-16-205. Embalming account.

All printing, postage and other contingent expenses necessarily incurred under the provisions of this act, together with all salaries, expenses and per diem to

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members of the board shall be paid from the board's account. ~~within the earmarked revenue fund.~~ No warrant shall be drawn upon the account except upon written order of the president of the board and attested by the secretary thereof, the same having been previously authorized by the board.

33-16-313. Disposition of fees.

All monies shall be received and collected as provided by law. The state treasurer shall put the money into ~~the a~~ separate account ~~within the earmarked revenue fund~~ in the treasury of the state of Wyoming.

33-21-155. Board to establish fees; disposition of fees; appropriations to board.

(b) All fees collected by the board under this act shall be deposited to the state treasurer's office and shall be placed in ~~an a~~ separate account. ~~within the earmarked revenue fund.~~ There shall be appropriated to the board of nursing from the ~~Wyoming state board of nursing earmarked revenue nurses' fund~~ account, sums as may be necessary to carry out the provisions of this act. Appropriations shall be based upon submission of a budgetary request as provided by W.S. 9-2-1011 and 9-2-1012.

33-22-105. Disposition of fees; board of nursing home administrators' account.

All fees shall be received and collected as provided by law. The state treasurer shall keep the same in ~~an a~~ separate account, ~~within the earmarked revenue fund,~~ which may be used and expended by the board to pay the compensation and travel expenses of members and employees

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of the board, and other expenses necessary for the board to administer and carry out the provisions of this act.

33-23-106. Board of examiners in optometry; per diem and expenses of members; disposition of funds.

(b) All money shall be received and collected as provided by law. The state treasurer shall credit the money to an a separate account. ~~within the earmarked revenue fund.~~

33-24-109. Disposition of moneys received and collected.

All monies shall be received and collected as provided by law. The state treasurer shall place the money in an a separate account. ~~within the earmarked revenue fund.~~ The money shall only be paid out upon a lawful voucher properly accompanied by two (2) signatures authorized by the board showing that the expense has been actually and properly incurred in the performance of the duties devolved upon the board. Upon presentation of the voucher and certificate, the auditor shall draw his warrant upon the treasurer against the account in favor of the proper person. No warrant shall be drawn unless and until there are sufficient monies in the account to pay the same. The account shall only be drawn upon to pay the necessary compensation and expenses of the board, and such expenses as may be necessary to carry out and execute the provisions of this act.

33-25-113. Fees.

(b) All money shall be received and collected as provided by law. The state treasurer shall credit the money to an a separate account ~~within the earmarked revenue fund~~

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which is subject at all times to the warrant of the state auditor, drawn upon written requisition of the president, and attested by the secretary of the board of physical therapy, with seal attached, for the payment of any expenses made by the board.

33-26-203. Board; employment and salary of executive secretary; and other employees; per diem and expenses of members.

(c) Board members shall not receive compensation for their services but shall receive mileage and per diem in the same manner and amount as members of the Wyoming legislature. Any incidental expenses necessarily incurred by the board or any member, if approved by the board, shall be paid from the account ~~within the earmarked revenue fund~~ from fees collected pursuant to this chapter.

33-26-307. Fees.

(b) All money received or collected under this chapter shall be paid to the state treasurer for deposit in an a separate account. ~~within the earmarked revenue fund.~~ The money in the account is subject at all times to the warrant of the state auditor drawn upon written requisition of the president and attested by the executive secretary of the board, with seal attached, for the payment of any board expenses.

33-28-105. Creation of commission; membership; terms; removal; chairman; powers and duties; director and duties thereof; other employees; compensation; disposition of fees.

(c) The commission shall employ a director. The director is subject to the rules and regulations of the

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human resources division of the department of administration and information. The director's salary shall be paid from the real estate board account ~~within the earmarked revenue fund~~ specified in subsection (g) of this section. The duties of the director shall include the following:

(e) Each member of the commission shall receive as compensation from the real estate board account ~~within the earmarked revenue fund~~ for each day actually spent on his official duties, twenty dollars (\$20.00) and per diem and mileage allowance as allowed to state employees for the performance of official duties.

(g) All fees collected by the commission shall be deposited in the state treasury. The state treasurer shall deposit the fees to the credit of the real estate board account. ~~within the earmarked revenue fund.~~ Disbursements from the account shall not exceed the monies credited to it.

33-28-201. Real estate recovery account created; funding of account; no liability of state.

(a) There is created a real estate recovery account ~~within the earmarked revenue fund~~ which shall be under the direction of the commission under W.S. 33-28-201 through 33-28-206.

33-29-122. Technical registration fund.

The secretary shall transmit to the state treasurer all fees or other revenues received by the board to be credited to an a separate account. ~~within the earmarked revenue fund.~~ Revenues of the board shall be subject at all times to the warrant of the state auditor, drawn upon written

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requisition of the secretary of the board for payment of any expenses received by the board.

33-30-204. Board of veterinary medicine.

(k) All money shall be received and collected as provided by law. The state treasurer shall credit the money to an-a separate account. ~~within the earmarked revenue fund.~~ All expenses of the board and all expenses incurred in connection with the administration of this act shall be paid from the account by requisition signed by the secretary-treasurer of the board in a manner provided by law for payment of other state expenses. The account shall be a continuing account and shall not be subject to reversion to the state's general fund.

(m) The board is empowered to:

(ix) Accept any federal, state, county, city or private funds, grants or appropriations which shall be used to award scholarships, fellowships or assistantships to qualified persons to study veterinary medicine in an approved school. The funds shall be deposited in the state treasury and credited to an-a separate account. ~~within the trust and agency fund.~~ The funds shall be paid out upon request of the board as provided by law. The above mentioned awards shall be granted under rules adopted by the board;

33-30-219. Certified animal euthanasia technicians; eligibility; surrender or revocation of certificate; fees; other requirements.

(c) The fees received under subsection (a) or (b) of this section shall be deposited with the state treasurer who shall credit the money to an-a separate account. ~~within~~

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~~the special revenue fund.~~ All monies credited to the account shall be expended only upon appropriation by the legislature to defray costs and expenses incurred in the administration of this act.

33-33-203. Administrative provisions.

(c) The board shall report to the state treasurer by the fifth day of each month the amount and source of all revenue received by it during the preceding month, and shall pay the entire amount thereof into a separate account. ~~within the earmarked revenue fund.~~ The treasurer is hereby directed to establish such an account.

33-35-120. Disposition of receipts.

The board shall report to the state treasurer by the fifth day of each month the amount and source of all revenue received by it during the preceding month, and shall pay the entire amount thereof into a separate account. ~~within the earmarked revenue fund.~~ The treasurer is hereby directed to establish such an account.

33-38-105. Powers and duties of the board; rules; meetings; fees.

(f) The board may charge an application fee and fees for examinations, licensing, certification, specialty examination designation, renewal and other services provided in amounts established by the board pursuant to W.S. 33-1-201. All money received, and the interest thereon, shall be deposited in the state treasury to the credit of an a separate account ~~within the earmarked fund~~ and may be used only for the administration of this act.

33-39-106. Powers and duties of the commission;

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disposition of fees.

(b) All fees collected by the commission shall be deposited in the state treasury. The state treasurer shall deposit the fees to the credit of the certified real estate appraiser board account. ~~within the earmarked revenue fund.~~ Disbursements from the account shall not exceed the monies credited to it. The real estate commission director shall review and pay appropriate charges against the account for services provided to the certified real estate appraiser board by the real estate commission or its staff and for payment of costs of the board.

33-39-126. Certified real estate appraiser education account created; initial monies; fees.

(a) There is created a certified real estate appraiser education account ~~within the earmarked revenue fund~~ which shall be under the direction of the commission.

33-43-114. Disposition of fees.

Fees received by the board and any monies collected under this act shall be deposited with the state treasurer, who shall credit the money to an a separate account ~~within the earmarked revenue fund~~ which shall only be used by the board to defray costs incurred in the administration of this act.

34-24-124. Deposit of funds.

Except as otherwise provided by this section, the administrator shall promptly deposit in an a separate account ~~within the trust and agency fund~~ all funds received under this act, including the proceeds from the sale of abandoned property under W.S. 34-24-123. Interest from the

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account shall be deposited into ~~an~~ another separate account. ~~within the enterprise fund.~~ There is continuously appropriated to the administrator from the ~~enterprise fund~~ interest account an amount equal to the administrator's expenses in carrying out this act. Annually the administrator shall deposit in the general fund interest earned on the account which exceeds the amount necessary to administer this act. Before making the deposit, the administrator shall record the name and last known address of each person appearing from the holders' reports to be entitled to the property and the name and last known address of each insured person or annuitant and beneficiary and with respect to each policy or contract listed in the report of an insurance company its number, the name of the company and the amount due. The claimant's name and last known address shall be available for public inspection at all reasonable business hours.

35-1-101. Local contributions; disposition.

All monies paid to the state treasurer representing contributions by city councils, county commissioners, trustees of school districts, or other public agencies, for public health purposes, shall be set up and designated on the books of the state treasurer in a separate account, ~~within the trust and agency fund,~~ and shall be expended and disbursed upon warrants drawn by the state auditor against said account when the vouchers therefor have been approved by the department of health.

35-1-428. Fees for copies and searches; surcharge.

(b) In addition to fees imposed by department rule and regulation under subsection (a) of this section, the department shall collect a surcharge of five dollars (\$5.00) for each copy of a certificate or record issued

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pursuant to this article and five dollars (\$5.00) for each five (5) year period or portion thereof that a search of files or records is undertaken pursuant to this article. Revenues collected from the surcharge imposed under this subsection shall be deposited by the state treasurer into the Wyoming children's trust fund established under W.S. ~~14-8-101~~ 14-8-106. The additional fee authorized by this subsection shall not be assessed after the end of the first fiscal year in which the balance in the children's trust fund exceeds five million dollars (\$5,000,000.00).

35-5-118. Promotion of anatomical gifts.

Any money received from donations by owners of vehicles under W.S. 31-3-101(h) shall be deposited into ~~an~~ a separate account ~~within the special revenue fund~~ to be used by the department of health and its advisory council to promote general public awareness and education for the procurement of organ and tissue donations for anatomical gifts pursuant to this act.

35-7-1049. Forfeitures and seizures generally; property subject to forfeiture.

(j) Any law enforcement agency of this state may accept, receive, dispose of and expend the property or proceeds from any property forfeited to the federal government or any state and allocated to the agency by the United States attorney general pursuant to 21 U.S.C. 881(e) or any law of another state. The property or proceeds shall be in addition to funds appropriated to the law enforcement agency by the state legislature or any unit of local government. The property or proceeds may be credited to any lawfully created fund or account designated to receive proceeds of forfeitures. For the period beginning July 1, 1996, and ending June 30, 1998, the division shall provide

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to the joint appropriations interim committee of the legislature a quarterly audit of the assets forfeiture account detailing the collection and distribution of all seized assets.

35-9-120. Minimum requirements for electrical installations; permits; inspections; fees.

(f) Fifty percent (50%) of the fees collected pursuant to subsection (c) of this section shall be deposited in an a separate account ~~within the special revenue fund~~ for the purpose of providing additional state electrical inspectors. Fifty percent (50%) of the fees collected pursuant to subsection (c) of this section shall be deposited in the general fund.

35-9-129. Fees.

(b) Fifty percent (50%) of the fees collected pursuant to subsection (a) of this section shall be deposited in an a separate account ~~within the special revenue fund~~ for the purpose of providing additional state electrical inspectors. Fifty percent (50%) of the fees collected pursuant to subsection (a) of this section shall be deposited in the general fund.

35-9-601. Definitions.

(b) "Participating member" shall be any volunteer fireman for whom payments are received by the volunteer firemen's pension ~~fund~~ account as prescribed in W.S. 35-9-608(e).

(c) "Spouse" shall mean the spouse of a participating member who was married to the member at the time of the member's entry into the ~~fund~~ account, or who although

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married after the date of entry, is recognized as the spouse covered by the benefits of the ~~fund~~ account as a result of special action of the board.

(e) "The ~~fund~~ account" shall mean the volunteer firemen's pension account ~~within the trust and agency fund~~ established by W.S. 35-9-602.

35-9-602. Account created; administration; disbursements from account; dual participation prohibited.

(a) There is hereby established a volunteer firemen's pension account ~~within the trust and agency fund~~ from which the awards, benefits, and pensions established under the provisions of W.S. 35-9-601 through 35-9-615 shall be paid. The funds shall be controlled by the Wyoming volunteer firemen's pension board and administered by the director of the Wyoming retirement system. All expenses of administration shall be paid by the ~~fund~~ account. Disbursements from the ~~fund~~ account shall be made only on duly authorized vouchers signed by the director of the retirement account ~~within the trust and agency fund~~ in his capacity as chairman of the board and any member of the board, and presented to the state auditor for payment.

(b) No volunteer fireman shall participate as a member of the volunteer firemen's pension ~~fund~~ account established under W.S. 35-9-601 through 35-9-615 and as a member of the firemen's pension account under W.S. 15-5-201 through 15-5-209 or 15-5-401 through 15-5-422 if participation is based upon covered service for the same fire department.

35-9-603. Annual audit; state's liability.

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The director of the state department of audit or his designee shall make an annual audit of the volunteer firemen's pension ~~fund~~-account and report findings to the volunteer firemen board and to the governor. The funds shall be administered without liability on the part of the state beyond the amount of the funds.

35-9-605. Authority to receive donations; investment of monies; employment of actuary; actuarial reports.

In addition to contributions from the state, the board may receive and credit to the ~~fund~~-account any gifts, donations and contributions made by individuals, organizations and cities, towns, counties and fire districts for the benefit of the fund. The board may invest monies not immediately necessary for disbursement in investments authorized under W.S. 9-3-408(b). The board shall employ a consulting actuary to annually review the ~~fund~~-account to determine its solvency and to make recommendations as to revisions and modifications of the plan. The board also may employ legal and other consultants as needed. Actuarial reports are public records and available for inspection by all participating members of the ~~fund~~-account.

35-9-606. Contributions by volunteer firemen; collection.

Participating volunteer firemen shall pay to the ~~fund~~-account the amount required under W.S. 35-9-608(e). Payments shall be collected by designated collecting officers in each individual fire department and upon terms and conditions established by the board under W.S. 35-9-608(e), shall be forwarded by each collecting officer to the state retirement director for deposit in the ~~fund~~-account.

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35-9-607. Contributions by cities, towns, counties or fire districts.

In addition to the amount appropriated to the ~~fund-account~~ by W.S. 35-9-604, each city, town, county or fire district maintaining a volunteer fire department may upon a resolution passed by its governing body pay all or a portion of the contribution to be paid by the firemen for said ~~fund-account~~, or may match the contributions to be paid to the ~~fund-account~~ by said firemen in order to reduce the expense to the individual firemen. Such contribution by said local governing bodies shall be entirely voluntary and may be entered into at the discretion of the local governing bodies as an incentive to improve their local volunteer fire department.

35-9-608. Benefits enumerated; death of participant or spouse; amount and payment of contributions; withdrawal from plan.

(h) Retired recipients of the ~~fund-account~~ and their survivors shall receive any benefit increases provided in subsection (d) of this section.

(j) The board shall authorize benefit payments from the ~~fund-account~~ in accordance with qualified domestic relations orders pursuant to W.S. 9-3-426.

35-9-611. Board; chairman; compensation of members; powers and duties.

(a) The director of the Wyoming retirement system shall act as an ex officio chairman of the board and shall have a vote. Members of the board shall serve without compensation, but actual and reasonable expenses of the members in attending meetings and in representing the board

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shall be reimbursed from the ~~fund~~-account. The volunteer firemen's pension board shall have full authority to adjust claims made by firemen and to waive or alter specific requirements relating to benefits under this pension program, but under no circumstances may it make a general increase in benefits. The board shall have the power to make rules and regulations governing its operation. It shall have the power to investigate claim applications and to conduct hearings and receive evidence, and to act in quasi-judicial capacity.

35-9-614. Insurance on members.

The board shall have authority to purchase private insurance on any of the members covered by the ~~fund~~-account when in its discretion it deems it to the best interest of the ~~fund~~-account to do so.

35-9-615. Adjustment of benefits in case of impairment of funds.

If at any time in the future the net assets of the ~~fund~~-account become actuarially impaired, the board may adjust the benefits provided pro rata until such impairment is removed.

35-11-103. Definitions.

(d) Specific definitions applying to solid waste management:

(vi) "Long term remediation and monitoring trust" means a trust account established ~~within the trust and agency fund~~ to provide funding for perpetual monitoring, maintenance and remediation of any commercial radioactive waste management facility. The adequacy of the initial and

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subsequent funding, including the quality of any bond or letter of credit, shall be determined jointly by the director, the insurance commissioner and the attorney general. Expenditures from the trust shall be only for commercial radioactive waste regulation, monitoring and remediation;

35-11-109. Powers and duties of director.

(a) In addition to any other powers and duties imposed by law, the director of the department shall:

(ix) Accept, receive and administer any grants, gifts, loans or other funds made available from any source for the purposes of this act. Any monies received by the director pursuant to this paragraph shall be deposited with the state treasurer in the account ~~and or~~ fund as provided by ~~the funds consolidation act law~~ for the purpose designated;

35-11-211. Fees.

(c) The fees collected by the department pursuant to this section shall be deposited in a separate account, ~~within the earmarked revenue fund,~~ and shall be subject to appropriation by the legislature to the department solely for permitting construction and modification and for the development and administration of the construction, modification and operating permit programs.

35-11-306. Oil field waste disposal facilities; restriction.

(n) With the approval of the council the director may:

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(ii) Expend funds from the ~~trust and agency~~ account under W.S. 35-11-424 to remedy and abate any immediate danger to human health, safety and welfare.

(o) If the forfeited bond or other financial assurance instrument is inadequate to cover the costs to carry out the activities specified in subsection (d) of this section, or in any case where the department has expended ~~trust and agency~~ account monies under subsection (n) of this section, the attorney general shall bring suit to recover the cost of performing the activities where recovery is deemed possible.

35-11-312. Fees.

(b) The fees collected by the department pursuant to this section shall be deposited in a separate account, ~~within the earmarked revenue fund,~~ and shall be subject to appropriation by the legislature to the department to be used for costs associated with:

35-11-424. Deposit of fees and forfeitures.

(a) All forfeitures collected under the provisions of this act shall be deposited with the state treasurer in a separate account ~~within the trust and agency fund~~ for reclamation purposes.

35-11-504. Bonding for solid waste management facilities.

(j) With the approval of the council the director may:

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(ii) Expend funds from the ~~trust and agency~~ account under W.S. 35-11-424 to remedy and abate any immediate danger to human health, safety and welfare.

(k) If the forfeited bond or other financial assurance instrument is inadequate to cover the costs to carry out the activities specified in subsection (a) of this section, or in any case where the department has expended ~~trust and agency~~ account monies under subsection (j) of this section, the attorney general shall bring suit to recover the cost of performing the activities where recovery is deemed possible.

35-11-515. Account created for the guarantee of costs for closure and post-closure care for municipally owned or operated solid waste disposal facilities.

(a) There is created ~~within the trust and agency fund~~ an expendable trust account to provide a guarantee that adequate monies will be available to close and conduct post-closure monitoring at municipal solid waste disposal facilities, in compliance with the requirements of this article and applicable federal law. Monies shall be paid into and from the account in accordance with this section. Interest earned on investments from the account shall be credited back to the account.

35-11-517. Fees applicable to hazardous waste treatment, storage and disposal facility operators.

(d) The fees collected by the department pursuant to this section shall be deposited in a separate account, ~~within the earmarked revenue fund,~~ and shall be subject to appropriation by the legislature to the department solely for permitting, conducting inspections under and enforcing

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the requirements of this act governing facilities subject to subsection (a) of this section.

35-11-1203. Abandoned mine reclamation account; subsidence mitigation account.

(a) Upon approval of the state reclamation plan, the state treasurer shall create an abandoned mine reclamation account ~~within the trust and agency fund~~ for the purpose of accounting for monies received by the state from the secretary of the interior and any other monies authorized to be deposited in the account. The account shall be administered in compliance with the approved plan.

(c) There is created ~~within the federal revenue fund~~ a coal mine subsidence mitigation account. Revenue to the account shall be ten percent (10%) of the amount granted by the secretary of the interior under title IV of P.L. 95-87 as provided by P.L. 100-34. Revenue shall be deposited in an interest bearing account and all interest shall be credited to the program. No monies from the account shall be expended prior to September 30, 1995. After September 30, 1995 the money may be expended as provided in this subsection. The legislature shall authorize expenditure by appropriation from the account as necessary to defray the administrative expenses of the program. The remaining funds in the account shall only be used to address the reclamation activities described in W.S. 35-11-1202(a)(i)(A) and (B) where mine reclamation is necessary for the protection of the public health or safety, with a priority given to pay for contractual services to mitigate and control mine subsidence that threatens structures. If authorized by the United States congress, funds from the account may be used for the repair or enhancement of structures defined in W.S. 35-11-1301(a)(iii), provided that no funds from the account

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may be used for any structure where construction is commenced after the effective date of this act unless an engineering assessment documenting the minimal risk of loss from mine subsidence precedes commencement of construction. The liability of the state to fulfill the requirements of this subsection is limited to the amount of funds available in the account established in this subsection. The state has no obligations under this subsection except to the extent of federal funds deposited in the coal mine mitigation account and the interest thereon to operate the program.

35-11-1304. Account created; premiums to be deposited; payment of expenses and claims.

There is created ~~within the enterprise fund~~ a mine subsidence loss insurance account. All premiums, fees, amounts recovered under the program and, where appropriate, grants shall be deposited into this account. The legislature shall authorize expenditures by appropriation from the account as necessary to defray the administrative expenses of the program but not claims for losses under policies. The remaining funds in the account shall be used and are appropriated to pay claims for losses under insurance policies under this act.

35-11-1424. Corrective action account created; use of monies; cost recovery.

(a) There is created the corrective action account. ~~within the earmarked revenue fund.~~ This account is intended to provide for financial assurance coverage required by federal law and shall be used by the department to take corrective action in response to a release. The department shall use monies from the corrective action account as appropriated by the legislature for the administration of

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this article. Interest earned by this account shall be deposited in the general fund. Monies in the corrective action account shall also be used for the state water pollution control revolving loan account pursuant to W.S. 16-1-201 through 16-1-206.

35-11-1427. Financial responsibility account.

There is created the environmental pollution financial responsibility account. ~~within the earmarked revenue fund.~~ This account is intended to provide for financial assurance coverage required by federal law and shall be for the purpose of compensating third parties for damage caused by releases from one (1) or more tanks. Interest earned by the account shall be deposited in the general fund.

35-11-1701. Orphan site remediation.

(a) The director may expend funds contained within the ~~trust and agency~~ account under W.S. 35-11-424(a) for the purpose of remediation of orphan sites and the performance of any other activity as defined in this article.

(e) Revenue to the ~~trust and agency~~ account shall include such monies which may be deposited in the ~~trust and agency~~ account for use in remediation of orphan sites. The liability of the state to fulfill the requirements of this section is limited to the amount of funds available in the ~~trust and agency~~ account.

35-12-109. Application for permit; form; fee; financial accounting.

(b) At the time of filing an application or a written request for a waiver of the application provisions of this

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chapter as provided in W.S. 35-12-107, or as subsequently required by the director, an applicant shall pay a fee to be determined by the director based upon the estimated cost of investigating, reviewing, processing and serving notice of an application and holding a hearing in case of a request for waiver. The fee shall be credited to ~~an~~a separate account ~~within the earmarked revenue fund~~ and shall be used by the division as required to investigate, review, process and serve notice of the application and to hold a hearing in case of a request for waiver. Unused fees shall be refunded to the applicant. The maximum fee chargeable shall not exceed one-half of one percent (0.5%) of the estimated construction cost of the facility or one hundred thousand dollars (\$100,000.00), whichever is less.

35-20-116. Access to central registry records pertaining to adult protection cases; child and vulnerable adult abuse and registry account.

(b) There is created a program administration account ~~within the earmarked revenue fund~~ to be known as the child and vulnerable adult abuse registry account. All fees collected under subsection (a) of this section shall be credited to this account.

35-24-104. Application for exception; contents; notice; joint application; filing fee; confidentiality of trade secret information; extension of time limitations.

(d) An application shall be accompanied by a filing fee to be determined by the department based upon the estimated cost of investigating, analyzing, reviewing and processing the application, including any contested case proceeding or appeal, in accordance with this chapter. The fee structure shall include a sliding scale based upon revenue generated by the parties applying for the exception

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during the preceding year. The annual renewal fee shall not exceed two thousand five hundred dollars (\$2,500.00). Any unused portion of the fee shall be refunded to the applicant. All fees collected by the department under this subsection and W.S. 35-24-112(d) shall be deposited into a separate account ~~within the special revenue fund~~ and will be available to reimburse department start-up costs prior to submittal of the application. Expenditures from the account shall be for expenses incurred by the department in administering this chapter.

36-1-401. Definitions.

(a) As used in this article:

(iv) "Participating county" means a county which has entered into a contract with the division to participate in the emergency fire suppression ~~fund~~account and has paid the assessments provided by W.S. 36-1-404.

36-1-402. Emergency fire suppression account; creation; investment of funds; authorized expenditures.

(a) There is created the emergency fire suppression account. ~~within the trust and agency fund.~~ The account shall include all legislative appropriations, all assessments paid into the account by participating counties and all income from investments of monies in the account. Appropriations to the account shall not lapse at the end of any fiscal period.

36-1-404. Participation by counties; assessments; withdrawal from participation; forfeiture of assessments for failure to pay assessments.

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(c) Participation in the ~~fund-account~~ shall be on a fiscal year basis and annual assessments shall be paid on or before July 15 of each year in which the county elects to participate in the account.

36-2-109. Fire protection revolving account.

There is created the fire protection revolving account. ~~within the enterprise fund.~~ Funds received by the state forester from local and county fire service entities shall be deposited into the account. Funds deposited into the account are continuously appropriated to the state forester to be expended only for the purchase of wildland fire equipment, parts for federal excess property, supplies, and to provide repairs for county and local fire service entities.

36-3-109. Disposal of slash on timber lands; forestry performance account.

(d) There is created ~~within the special revenue fund~~ the revolving forestry performance account in which any performance bond or slash deposit shall be deposited, and from which any expense incurred in the completion of slash disposal or another contract requirement not complying with forest products sale or service contract specifications shall be paid. The funds in the account are continuously appropriated to the state forester for the purposes of this section. Upon successful completion of required slash disposal or other contract requirements, as determined and approved by the state forester, the performance bond or slash deposit shall be refunded to the purchaser or contractor. If required slash disposal or other contract requirements are partially completed, the expense of completing the required work shall be charged against the forestry performance account with the balance of the

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performance bond or slash deposit, if any, refunded to the purchaser or contractor.

36-4-111. Authority to receive and expend monies; investments.

(a) The state treasurer, after consultation with the governor, is hereby authorized and directed to receive and credit to the ~~trust and agency fund~~ appropriate account any grant, donation, or bequest which is made to the state of Wyoming or the department which contains a condition or restriction that the income only therefrom shall be expended for the purposes provided by this act.

36-4-121. Permits to use state parks, recreation areas and historic sites.

(h) The funds received by the department from the sale of the permits shall be deposited in a capital construction account ~~within the enterprise fund~~ and may be expended by the division for capital construction projects and site interpretation such as exhibits, signage and displays as approved by the legislature.

(k) The department of state parks and cultural resources is authorized to contract with the town of Ranchester to implement a fee collection program at Connor Battlefield state historic site and to provide for park maintenance and operation. Notwithstanding subsection (h) of this section, fees collected pursuant to paragraphs (a)(ii) and (v) of this section for overnight camping at Connor Battlefield state historic site shall be deposited into a separate account ~~within the earmarked revenue fund~~ and may be expended by the department pursuant to contracts entered into under this subsection.

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(o) The department is authorized to sponsor special events and to contract with groups sponsoring special events at state parks, recreation areas, archeological sites or historic sites. A special event fee may be charged as provided in paragraph (a)(xiii) of this section. All funds received from special events sponsored by the department shall be deposited in special events account. ~~within the enterprise fund.~~ The funds deposited within the account are continuously appropriated to and may be expended by the department to conduct special events directly or pursuant to contracts entered under this subsection.

36-4-123. Selling agents for registrations, licenses and permits.

(a) The department of state parks and cultural resources through the division of parks and historic sites shall appoint selling agents to sell snowmobile registrations pursuant to W.S. 31-2-402, bucking horse permits under W.S. 36-4-121 and other licenses, registrations and permits for which the department may by law be required to issue and collect fees. Selling agents appointed under this section shall be bonded by the department, subject to the following:

(iii) Bonding fees collected under this subsection shall be deposited in a bond pool account, ~~within the trust and agency fund,~~ from which any claim against the bond of any selling agent and not directly collected from the agent shall be paid.

36-8-209. Revolving account.

There is hereby appropriated and credited to a special revolving ~~fund~~ account to be set up in the state treasury,

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to be known as the "Wyoming Yellowstone Park commission revolving ~~fund-account~~", the sum of fifty thousand dollars (\$50,000.00). Moneys shall be released from said ~~fund account~~ to the commission for the purpose of studying the feasibility of acquiring and leasing the project and the retaining of necessary consulting engineers, financial consultants, attorneys, appraisers, and other services deemed necessary to complete the study of the project and to determine its feasibility from an economic and financial standpoint. Any sums so advanced out of said revolving ~~fund account~~ for such purposes shall be repaid to said ~~fund account~~ without interest to the extent of such advance upon the sale of bonds for the project and the amount of any advances from said ~~fund-account~~ shall be included as a part of the cost of the project.

36-8-1002. Transfer of lands; park administration; site administration; lease and contract agreements.

(d) Notwithstanding any other provision of law, the department may impose an admissions fee in excess of fees charged for admissions to other state parks and sites, to fund necessary expenses incurred for park and site development, operations and maintenance. Notwithstanding W.S. 36-4-121(h) daily admission fees collected pursuant to this subsection shall be deposited into a separate account ~~within the earmarked revenue fund~~ and may be expended by the department upon legislative appropriation.

37-1-103. Assessment of interstate public utilities generally.

(b) The billing by the commission shall be directed to the involved interstate utility or utilities at intervals of no less than thirty (30) days as determined by the commission and shall detail and show the basis for the

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charges and all direct and allocated charges. Payment shall be made by the interstate public utility no later than thirty (30) days after receipt of the billing. Only those charges which are necessary and reasonable need be paid and if charges not necessary and reasonable are paid under protest, they may be recovered in a court of competent jurisdiction in any action commenced against the public service commission of Wyoming within thirty (30) days after payment under protest and any amount recovered shall be paid out of the public service commission account. ~~within the earmarked revenue fund.~~

(c) The funds collected shall be immediately remitted to the state treasurer for deposit in the ~~earmarked revenue fund~~ public service commission account. The commission may immediately upon deposit expend such monies for payment of its costs incurred concerning interstate utilities, subject to the warrant of the state auditor, upon submission of properly executed vouchers authorized by the commission in the same manner as other funds are disbursed subject to other provisions of law.

37-1-105. Application for reorganization; fees; reimbursement of costs and expenses to state; expenses not to be included in rates.

(a) Every applicant for approval of a reorganization by the public service commission under this act shall pay a filing fee of one hundred dollars (\$100.00) for each application and ten dollars (\$10.00) plus ten cents (\$.10) per page for every amendment to any application. These fees shall be deposited in the general fund. In addition the applicant shall reimburse the state for the expenses of the state in reviewing and acting upon each application and defending any public service commission decision in case of legal appeal. The expenses of the state shall not be

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deemed to include the normal salary and benefits of the public service commissioners but shall include substantially all other actual expenses of the state in connection with the application. The public service commission may require the applicant to post a bond or make a prepayment to assure the required reimbursement. No charge for expenses in connection with any application under this act may be included in the rates charged to Wyoming customers. The reimbursements collected pursuant to this section shall be deposited in a ~~trust and agency~~ separate account and may be expended by the public service commission following appropriations by the legislature.

37-2-106. Uniform assessment regarding telecommunications, gas, electric, water and pipeline service; disposition of revenue.

Monies derived from a uniform assessment of persons subject to assessment under W.S. 37-2-107, except motor carriers as defined in W.S. 31-18-101(a)(x), shall be credited to the ~~earmarked revenue fund~~ public service commission account for the purpose of defraying administrative expenses of the commission with respect to the persons assessed. At each regular session, the state legislature shall, under the budget provisions of Wyoming budget law, determine the amount to be collected. No later than October 1 of each year, the commission shall make a written report to the joint corporations, elections and political subdivisions interim committee on the continuing efficiency and fairness of the method by which the amount is collected. It shall be the duty of the director of the revenue department to ascertain and collect the proportional amount of the approved biennial budget to be paid by each person assessed and to remit the funds immediately to the state treasurer for deposit in ~~an~~ the public service commission account. ~~within the earmarked revenue fund.~~ All expenditures

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therefrom shall be subject to the warrant of the state auditor, upon submission of properly executed vouchers authorized by the commission in the same manner as other funds are disbursed.

37-2-107. Uniform assessment regarding telecommunications, gas, electric, water and pipeline service; assessment generally.

(a) Except as provided in subsection (b) of this section, on or before the first day of July of each year the director of revenue shall, by requiring special reports or otherwise, determine the total aggregate amount of the gross Wyoming intrastate retail revenues of all public utilities, entities utilizing public utility facilities in the state to furnish retail utility commodities or services to the public, and providers of telecommunication services, except motor carriers, and those utilities exempted under W.S. 37-2-108, for the preceding calendar year. He shall then determine the ratio that one-half (1/2) of the total authorized budgeted amount for the biennium is to the total aggregate gross retail Wyoming intrastate operating revenues. The resulting percentage factor shall then be applied to the annual intrastate gross retail operating revenues of each of such persons for the preceding calendar year and the result shall be the assessment of each such person for the ensuing budget fiscal year. However, the assessment rate against the persons for any one (1) year shall not exceed .0030 of the gross Wyoming intrastate retail revenues of the persons. By the first day of August the director of the revenue department shall assess the persons, and one-half (1/2) the assessed fees shall be paid to him by the persons on or before the first day of October and one-half (1/2) of the fees shall be paid to him by the persons on or before the first day of April in the ensuing year. The director of the revenue department, in computing

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the percentage upon which fees for the first fiscal year of the ensuing biennium shall be based, shall deduct any unexpended balance in the commission's account, ~~within the earmarked revenue fund,~~ less an amount equal to the total of all properly authorized outstanding accounts payable, from one-half (1/2) the total authorized budgeted amount for the biennium, and the resultant figure shall be used instead of the one-half (1/2) of the total authorized budgeted amount for the biennium, as above provided. Any unexpended balance in the commission's account ~~within the earmarked revenue fund~~ shall not lapse at the end of the fiscal period. "Intrastate gross retail operating revenues" as used in this section shall mean intrastate gross revenues derived from the provision of telecommunications, gas, electric, water and pipeline service offered for final consumption and not for resale.

37-5-208. Powers; duties; limitations.

(b) The authority may assess and collect fees that are nonrefundable from applicants seeking to obtain authority financing of a pipeline in total amounts not to exceed five hundred thousand dollars (\$500,000.00) which shall be credited to the state general fund after any monies borrowed from the oil and gas conservation commission account ~~in the earmarked revenue fund~~ have been repaid.

37-14-103. Emergency response fee.

(a) In addition to any other fees and taxes provided by law, an emergency response fee of two hundred dollars (\$200.00) shall apply to each package of radioactive materials transported through this state. The department of transportation shall collect this fee based on a permit issued by the department which is not inconsistent with

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federal law. The department shall promulgate rules on issuing and revoking permits which are not inconsistent with federal law. The department shall promulgate rules on quarterly reporting and payment of fees, retention of records and audit requirements. All emergency response fees shall be deposited in a ~~fund within the special revenue fund~~ separate account to be used for the payment of costs associated with training for and conducting emergency response procedures related to the transportation of radioactive materials.

37-15-501. Universal service fund created; contributions; administration.

(a) There is hereby established the universal service fund ~~within the special revenue fund~~ to be administered in accordance with this section. The fund shall be administered by the commission. All telecommunications companies shall contribute to the universal service fund. The dates for contributions to the fund and disbursements from the fund shall be set by the commission, after notice and opportunity for hearing, as necessary to accomplish the objectives of the fund as specified in subsections (c) and (d) of this section. The costs of administering the fund may be included in determining required contributions.

39-13-111. Distribution.

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

(iii) The county treasurer shall credit all taxes collected from rail car companies to ~~an~~ a separate account ~~within the trust and agency fund~~ and after the regular state, county and school district levies are made, distribute them in the same manner property taxes are

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distributed. To determine the entitlement to the state, county and school districts the county treasurer shall apportion the taxes to the various school districts through which the rail cars may have operated on the ratio that main track mileage in each school district bears to the total main track mileage within the county.

39-14-111. Distribution.

(g) All payments received pursuant to W.S. 39-14-107(b)(iii) shall be transferred to an account. ~~of the trust and agency fund.~~ The monies in this account shall be invested or deposited in accordance with W.S. 9-4-701 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-107(b)(iii) shall be distributed in accordance with this section subject to the following and except as otherwise provided by law for fiscal year 1994:

39-14-311. Distribution.

(c) All payments received pursuant to W.S. 39-14-307(b)(iii) shall be transferred to an account. ~~of the trust and agency fund.~~ The monies in this account shall be invested or deposited in accordance with W.S. 9-4-701 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-307(b)(iii) shall be distributed in accordance with this section, subject to the following and except as otherwise provided by law for fiscal year 1994:

39-14-411. Distribution.

(b) All payments received pursuant to W.S. 39-14-407(b)(iii) shall be transferred to an account. ~~of the trust and agency fund.~~ The monies in this account shall

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be invested or deposited in accordance with W.S. 9-4-701 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-407(b)(iii) shall be distributed in accordance with subsection (a) of this section, subject to the following and except as otherwise provided by law for fiscal year 1994:

39-14-511. Distribution.

(c) All payments received pursuant to W.S. 39-14-507(b)(iii) shall be transferred to an account. ~~of the trust and agency fund.~~ The monies in this account shall be invested or deposited in accordance with W.S. 9-4-701 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-507(b)(iii) shall be distributed in accordance with subsections (a) and (b) of this section, subject to the following and except as otherwise provided by law for fiscal year 1994:

39-14-611. Distribution.

(b) All payments received pursuant to W.S. 39-14-607(b)(iii) shall be transferred to an account. ~~of the trust and agency fund.~~ The monies in this account shall be invested or deposited in accordance with W.S. 9-4-701 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-607(b)(iii) shall be distributed in accordance with subsection (a) of this section, subject to the following and except as otherwise provided by law for fiscal year 1994:

39-14-711. Distribution.

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(b) All payments received pursuant to W.S. 39-14-707(b)(iii) shall be transferred to an account. ~~of the trust and agency fund.~~ The monies in this account shall be invested or deposited in accordance with W.S. 9-4-701 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-707(b)(iii) shall be distributed in accordance with this section, subject to the following and except as otherwise provided by law for fiscal year 1994:

39-14-801. Severance tax distributions; distribution account created; formula.

(a) There is created the severance tax distribution account ~~within the earmarked revenue fund~~ into which shall be credited revenues from severance taxes as provided by law. Interest on earnings from funds in the account shall be credited to the general fund.

39-15-211. Distribution.

(a) All revenue collected by the department from the taxes imposed under W.S. 39-15-204(a)(i), (ii) and (v) shall be transferred to the state treasurer who shall:

(i) For revenues collected under W.S. 39-15-204(a)(i):

(B) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to counties imposing the tax and its cities and towns. The distribution to the county and its cities and towns shall be equal to the amount collected in each county less the costs of collection as provided by subparagraph (a)(i)(A) of this section. The distribution shall be as follows:

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(iii) For revenues collected under W.S. 39-15-204(a)(v):

(B) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to resort districts imposing the tax.

(b) All revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(iii) shall be transferred to the state treasurer who shall:

(ii) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to the county treasurer of the county in which the tax has been imposed to be distributed immediately by the treasurer to the sponsoring entity;

39-16-211. Distribution.

(a) All revenue collected by the department from the taxes imposed under W.S. 39-16-204(a)(i) and (iii) shall be transferred to the state treasurer who shall:

(i) For revenues collected under W.S. 39-16-204(a)(i):

(B) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to counties imposing the tax and its cities and towns. The distribution to the county and its cities and towns shall be equal to the amount collected in each county less the costs of collection as provided by subparagraph (a)(i)(A) of this section. The distribution shall be as follows:

(ii) For revenues collected under W.S. 39-16-204(a)(iv):

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(B) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to resort districts imposing the tax.

(b) All revenue collected by the department from the taxes imposed by W.S. 39-16-204(a)(ii) shall be transferred to the state treasurer who shall:

(ii) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to the county treasurer of the county in which the tax has been imposed to be distributed immediately by the treasurer to the sponsoring entity;

39-17-111. Distribution.

(c) The department shall certify to the state treasurer amounts to be credited to appropriate accounts based upon deductions from the taxes collected under this article in the following order:

(ii) Deduct an amount collected on fuel used in snowmobiles, computed by multiplying the number of snowmobiles for which registration and user fees have been paid during the current fiscal year under W.S. 31-2-404(a)(i) and 31-2-409(a)(ii) times sixteen dollars and twenty-five cents (\$16.25) plus the number of snowmobiles for which registration fees have been paid during the current fiscal year under W.S. 31-2-404(a)(ii) times thirty-two dollars and fifty cents (\$32.50). The amount computed shall be credited to ~~an~~ a separate account ~~within the earmarked revenue fund~~ to be expended by the department of state parks and cultural resources to improve snowmobile trails in Wyoming;

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(iii) Until June 30, 2008, deduct an amount collected on fuel used in motorboats, computed by multiplying the number of motorboats numbered during the current fiscal year under W.S. 41-13-102 and five thousand (5,000) nonresident motorboats times sixteen dollars and twenty-five cents (\$16.25). The amount computed shall be credited to ~~an~~ a separate account ~~within the earmarked revenue fund~~ to be expended by the department of state parks and cultural resources to improve facilities for use by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities;

(iv) Until June 30, 2008, deduct an amount collected on fuel used in off-road recreational vehicles, computed by multiplying the number of off-road recreational vehicles for which user registration fees have been paid during the current fiscal year under W.S. 31-2-703(a) times ten dollars and forty cents (\$10.40). The amount computed shall be credited to ~~an~~ a separate account ~~within the earmarked revenue fund~~ to be expended by the department of state parks and cultural resources to improve off-road recreational vehicle trails in Wyoming.

39-17-206. Licenses; permits.

(j) An additional fee may be collected by the issuing agency from a licensee for each annual decal issued pursuant to the international fuel tax agreement authorized by W.S. 39-17-202. The fee shall be in an amount determined by the department of transportation to be sufficient to recover reasonable administrative costs of the international fuel tax agreement and the multistate highway transportation agreement, but not more than ten dollars (\$10.00) per annual decal. The fee shall be

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remitted to the state treasurer who shall credit the multistate highway and fuel tax agreements account within the highway ~~trust~~-fund.

39-17-211. Distribution.

(d) The state treasurer shall:

(i) Deduct not to exceed two percent (2%) of the taxes collected under this article corresponding to the actual cost of the administration of this article for the month and credit the money, from taxes collected before July 1, 1986, to ~~an a separate~~ account ~~in the earmarked revenue fund~~ which shall be used by the department to defray the cost of administration of this article, and from taxes collected on or after July 1, 1986, to the general fund, and from taxes collected on or after July 1, 1991, to the highway fund; and

(e) There is created an ~~earmarked~~-account within the highway ~~trust~~-fund to be designated the multistate highway and fuel tax agreements account which shall be set apart and maintained by the state treasurer to pay administrative costs of the multistate highway transportation agreement and the international fuel tax agreement.

40-14-633. Crediting of monies.

All fees and other monies received by the administrator under the provisions of this act shall be deposited by the administrator with the state treasurer and credited to the consumer credit administration account. ~~within the earmarked revenue fund.~~ The funds deposited in the account under this act shall be subject to appropriation by the legislature to the administrator and shall be expended only to carry out the duties of the administrator. Expenditures

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shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the administrator.

40-19-114. License required; application for license; fee; qualifications.

(c) The application for one (1) or more licenses shall be accompanied by a processing fee not to exceed five hundred dollars (\$500.00) set by rule of the administrator. The fee shall be deposited by the administrator with the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Funds from the account shall be expended to carry out the duties of the administrator. If the expenses of the investigation and evaluation exceed the amount of the fee, the applicant shall reimburse the administrator the excess amount. If the expenses of the investigation and evaluation are less than the amount of the fee, the unexpended amount shall remain within the account. ~~within the earmarked revenue fund.~~ If an application is withdrawn by the applicant at any time prior to the completion of the investigation and evaluation, the unexpended amount shall remain within the account. ~~within the earmarked revenue fund.~~

(d) Except as otherwise provided, fees collected by the administrator under this act shall be deposited by the administrator with the state treasurer and credited to the financial institutions administration account. ~~within the earmarked revenue fund.~~ Expenditures shall be made from the account by warrants drawn by the state auditor, upon vouchers issued and signed by the administrator. The funds deposited in the account under this act shall be expended only to carry out the duties of the administrator.

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40-22-129. Rulemaking and deposit of fees.

(b) All application, renewal and licensing fees shall be deposited by the commissioner with the state treasurer into the financial institutions administration account. ~~within the earmarked revenue fund.~~

41-2-124. Accounts created; unexpended balance.

(a) The following accounts are created: ~~within the earmarked revenue fund.~~

41-2-301. Use of surface waters and tributaries for transportation of coal to other states.

(h) The contract referred to in subsection (g) of this section shall contain provisions as follows:

(iv) Second option:

(C) Texas Eastern will pay the present owners of the water rights an annual amount for use of the water for the slurry pipeline transportation system pursuant to the water rights. In addition, Texas Eastern will pay the following amounts to the parties indicated for the water purchased, regardless of the amount of water actually used by Texas Eastern:

(II) An annual amount to be determined by the state treasurer equal to the difference between the actual interest on the tax exempt revenue bonds of the state and the interest which would have been paid if corporate bonds had been issued to finance the water project as a part of the slurry pipeline transportation system payable to the Wyoming Water Development ~~Fund~~ Account;

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41-2-1001. Creation; use of funds; interest.

(a) The following accounts are created: ~~within the debt service fund.~~

41-2-1201. Mitigation account.

(a) The Little Snake River mitigation account is created. ~~within the earmarked revenue fund.~~

41-14-103. Issuance of bonds; purchase of bonds by state treasurer; interest rates; when bonds due and payable; disposition of proceeds of sale; use of revenues derived from furnishing water.

(c) All revenues derived from the furnishing of water for industrial or municipal purposes pursuant to this act shall be credited to an a separate account. ~~within the earmarked revenue fund.~~ The board shall use any monies in this account for the repayment to the United States of the allocated cost of construction and operation and maintenance of the board's acquired space in the Fontenelle Reservoir and for payment of interest and principal on its obligations prior to the use for such purposes of funds received by it from the sale of its bonds. All monies in this account in excess of those required for the board's current operations under this act shall be applied to the retirement of the board's debenture bonds purchased by the state treasurer.

42-3-101. Creation; deposits.

(a) The child support and revenue enhancement account ~~within the trust and agency fund~~ is created.

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Section 2. W.S. 9-4-201, 9-4-204(a) through (r), 9-4-210, 9-4-211 and 9-4-606(f) are repealed.

Section 3. The provisions of this act shall supersede the provisions of any other bill enacted into law during the 2005 general session which amends or references accounts or funds to the extent any other enactment is inconsistent with the establishment of the funds and accounts created under this act. The state auditor shall account for any fund or account created in any other legislation enacted in the 2005 general session in accordance with generally accepted accounting principles (GAAP) as promulgated by the governmental accounting standards board (GASB) and in accordance with this act.

Section 4. Notwithstanding section 3 of this act, if 2005 House Bill 0083 is enacted into law, W.S. 9-2-1512(b), as amended by section 1 of this act, shall not be effective. If 2005 House Bill 0083 is not enacted into law, W.S. 9-2-1512(b), as amended in section 1 of this act, shall be effective.

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Section 5. This act is effective July 1, 2005.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk