

SENATE FILE NO. SF0067

Specific purpose tax-collections.

Sponsored by: Senator(s) Case and Mockler and  
Representative(s) Jones

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the  
2 collection of the specific purpose excise tax as specified;  
3 providing for the minimization of excess tax collections as  
4 specified; providing for applicability; and providing for  
5 an effective date.

6

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

8

9 **Section 1.** W.S. 39-15-203(a)(iii)(E) and

10 39-16-203(a)(ii)(E) are amended to read:

11

12 **39-15-203. Imposition.**

13

14 (a) Taxable event. The following shall apply:

15

1 (iii) The following provisions apply to  
2 imposition of the specific purpose excise tax under W.S.  
3 39-15-204(a)(iii):  
4

5 (E) Upon certification of the election  
6 results by the county clerk to the treasurer, the county  
7 treasurer shall, within ten (10) days, notify the  
8 department of revenue of the requirement for imposition of  
9 any tax under this subsection and shall, upon the ~~receipt~~  
10 estimated collection of all tax funds in the amount  
11 approved, notify the department of revenue that the special  
12 sales tax levy is terminated. When determining the point in  
13 time in which to terminate the tax, the county treasurer in  
14 consultation with the department shall estimate future  
15 receipts of tax collections to minimize excess collection.  
16 The county treasurer shall make his best effort to ensure  
17 that sufficient money is collected while minimizing any  
18 excess collection. In no event shall the action or  
19 inaction of the county treasurer or the department be  
20 deemed to prohibit the collection of the full amount of the  
21 tax approved by the voters. The department of revenue  
22 shall, upon notification, inform all holders of sales tax  
23 licenses within the county of the requirement for the  
24 collection and payment of the additional tax. After receipt

1 of notice that the amount has been collected or that the  
2 sponsoring entities have terminated the tax pursuant to  
3 subparagraph (G) of this paragraph, the department shall  
4 notify the license holders of the termination of the tax;

5

6 **39-16-203. Imposition.**

7

8 (a) Taxable event. The following shall apply:

9

10 (ii) The following provisions apply to  
11 imposition of the specific purpose excise tax under W.S.  
12 39-16-204(a)(ii):

13

14 (E) Upon certification of the election  
15 results by the county clerk to the treasurer, the county  
16 treasurer shall, within ten (10) days, notify the  
17 department of revenue of the requirement for imposition of  
18 any tax under this subsection and shall, upon the ~~receipt~~  
19 estimated collection of all tax funds in the amount  
20 approved, notify the department of revenue that the special  
21 sales tax levy is terminated. When determining the point in  
22 time in which to terminate the tax, the county treasurer in  
23 consultation with the department shall estimate future  
24 receipts of tax collections to minimize excess collection.

1 The county treasurer shall make his best effort to ensure  
2 that sufficient money is collected while minimizing any  
3 excess collection. In no event shall the action or  
4 inaction of the county treasurer or the department be  
5 deemed to prohibit the collection of the full amount of the  
6 tax approved by the voters. The department of revenue  
7 shall, upon notification, inform all holders of sales and  
8 use tax licenses within the county of the requirement for  
9 the collection and payment of the additional tax. After  
10 receipt of notice that the amount has been collected or  
11 that the sponsoring entities have terminated the tax  
12 pursuant to subparagraph (G) of this paragraph, the  
13 department shall notify the license holders of the  
14 termination of the tax;

15

16 **Section 2.** This act shall apply to any tax imposed  
17 under W.S. 39-15-203(a)(iii) and 39-16-203(a)(ii) on or  
18 after the effective date of this act.

19

1           **Section 3.**    This act is effective immediately upon  
2 completion of all acts necessary for a bill to become law  
3 as provided by Article 4, Section 8 of the Wyoming  
4 Constitution.

5

6

(END)