

HOUSE BILL NO. HB0151

Resort districts sales and use tax.

Sponsored by: Representative(s) Gingery

A BILL

for

1 AN ACT relating to resort district sales and use taxes;
2 providing for termination of resort district sales and use
3 taxes; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-15-203(a)(iv) and
8 39-16-203(a)(iii)(A) are amended to read:

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10 **39-15-203. Imposition.**

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

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14 (iv) The following provision applies to
15 imposition of the resort district excise tax under W.S.
16 39-15-204(a)(v):

17

1 (A) The tax shall be imposed if favorably
2 supported by a resolution adopted by the board of the
3 resort district and approved by a majority of the district
4 voters under W.S. 18-16-119;

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6 (B) The tax may be terminated as follows:

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8 (I) By resolution to rescind the tax
9 adopted by the board of the resort district; or

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12 (II) By an election to rescind the tax
13 conducted as follows:

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15 (1) The proposition to rescind
16 the resort district tax shall be at the expense of the
17 resort district and be submitted to the electors of the
18 resort district as provided in W.S. 18-16-119 upon the
19 receipt by the board of the resort district of a petition
20 requesting the election signed by at least five percent
21 (5%) of the electors of the resort district;

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23 (2) The proposition to rescind
24 the resort district tax may be submitted at an election

1 held on a date authorized under W.S. 22-21-103. A notice of
2 election shall be given in at least one (1) newspaper of
3 general circulation published in the county in which the
4 election is to be held, and the notice shall specify the
5 object of the election. The notice shall be published at
6 least once each week for a thirty (30) day period preceding
7 the election;

8
9 (3) If the proposition to rescind
10 the tax is defeated the proposition shall not again be
11 submitted to the electors of the resort district for at
12 least eleven (11) months. If the proposition to rescind the
13 tax passes at any general election, the tax is repealed and
14 shall not be collected following June 30 of the year
15 immediately following the year in which the proposition to
16 rescind the tax passes.

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18 **39-16-203. Imposition.**

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

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22 (iii) The following provision applies to
23 imposition of the resort district excise tax under W.S.
24 39-16-204(a) (iv):

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(A) The tax shall be imposed if favorably supported by a resolution adopted by the board of the resort district and approved by a majority of the district voters under W.S. 18-16-119~~;~~

(B) The tax may be terminated as follows:

(I) By resolution to rescind the tax adopted by the board of the resort district; or

(II) By an election to rescind the tax conducted as follows:

(1) The proposition to rescind the resort district tax shall be at the expense of the resort district and be submitted to the electors of the resort district as provided in W.S. 18-16-119 upon the receipt by the board of the resort district of a petition requesting the election signed by at least five percent (5%) of the electors of the resort district;

1 (2) The proposition to rescind
2 the resort district tax may be submitted at an election
3 held on a date authorized under W.S. 22-21-103. A notice of
4 election shall be given in at least one (1) newspaper of
5 general circulation published in the county in which the
6 election is to be held, and the notice shall specify the
7 object of the election. The notice shall be published at
8 least once each week for a thirty (30) day period preceding
9 the election;

10
11 (3) If the proposition to rescind
12 the tax is defeated the proposition shall not again be
13 submitted to the electors of the resort district for at
14 least eleven (11) months. If the proposition to rescind the
15 tax passes at any general election, the tax is repealed and
16 shall not be collected following June 30 of the year
17 immediately following the year in which the proposition to
18 rescind the tax passes.

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20 **Section 2.** This act is effective July 1, 2005.

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22 (END)