

## HOUSE BILL NO. HB0283

Specific purpose tax-optional procedure.

Sponsored by: Representative(s) Childers and Simpson and  
Senator(s) Coe

A BILL

for

1 AN ACT relating to taxation and revenue; providing an  
2 optional procedure for imposing a specific purpose excise  
3 tax; authorizing counties, cities, towns and school  
4 districts to individually impose the tax; and providing for  
5 an effective date.

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

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9       **Section 1.** W.S. 39-15-203(a) by creating a new  
10 paragraph (v), 39-15-211(b) (intro), 39-16-202(e),  
11 39-16-203(a) by creating a new paragraph (iv) and  
12 39-16-211(b) (intro) are amended to read:

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14       **39-15-203. Imposition.**

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

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(v) In lieu of the procedure to impose a tax under paragraph (iii) of this subsection, any county, city, town or school district may impose an excise tax not to exceed the rate specified in W.S. 39-15-204(a)(iii) upon retail sales of tangible personal property, admissions and services made, and upon storage, use and consumption of tangible personal property, within that county, city, town or school district. A county, city, town or school district board of trustees may adopt a resolution or ordinance necessary to begin the procedure under this paragraph only if a proposition to impose a tax under paragraph (iii) of this subsection for the purposes specified under the resolution or ordinance has been defeated by the electors in the county during the eighteen (18) calendar months preceding the month in which the resolution or ordinance is adopted. Any resolution or ordinance adopted under this paragraph shall be in a specified amount for a specified purpose. Any county, city, town or school district board of trustees which adopts an ordinance or resolution under this paragraph shall forward it to the county clerk within five (5) days of its adoption. Within five (5) days of receipt of a copy of the ordinance or resolution, the county clerk shall forward a copy of the ordinance or resolution to all

1 other cities or towns or school districts within the county  
2 and, if an ordinance, to the county commissioners. The  
3 county clerk shall schedule an election within the area in  
4 which the tax will be imposed under the adopted ordinance  
5 or resolution. The election shall be on the question of tax  
6 imposition. If a county adopts a resolution under this  
7 paragraph, the election shall be held within the county. A  
8 city or town may adopt an ordinance and specify that the  
9 tax will be imposed in the city or town. A school district  
10 board of trustees may adopt an ordinance and specify that  
11 the tax will be imposed in the school district. If an  
12 ordinance is adopted, the tax shall be imposed within the  
13 boundaries of the city, town or the school district, as  
14 appropriate. The election shall be scheduled in accordance  
15 with the election date specified under W.S. 22-21-103 which  
16 is held not less than one hundred twenty (120) days after  
17 the date the county clerk received the ordinance or  
18 resolution. If within sixty (60) days after receipt of a  
19 copy of an ordinance or resolution from the county clerk  
20 under this paragraph, the county commissioners, in the case  
21 of an ordinance, or another city, town or school district  
22 board of trustees adopts an ordinance or resolution to  
23 impose a tax in a specified amount for a specified purpose  
24 and which is forwarded to and received by the county clerk,

1 that proposition shall be consolidated with the original  
2 proposition in the initial resolution or ordinance and  
3 shall be submitted as a single proposition to the electors  
4 in the affected jurisdictions at the election. If a  
5 majority of those voting on the proposition vote in favor  
6 of the proposition, it shall pass. If the election is held  
7 in a school district on the issue of the tax being imposed,  
8 and the proposition passes, the tax shall be imposed only  
9 within that school district. The total excise tax imposed  
10 within any county, city, town or school district under this  
11 paragraph shall not exceed the rate specified by W.S.  
12 39-15-204(a)(iii). The revenue from the tax shall be used  
13 in a specified amount for specific purposes authorized by  
14 the qualified electors. Specific purposes shall not include  
15 ordinary operations of local government except those  
16 operations related to a specific project. The following  
17 provisions shall also apply:

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19 (A) No tax shall be imposed under this  
20 paragraph until the proposition to impose the tax for  
21 specific purposes in specific amounts is approved by the  
22 vote of the majority of the qualified electors voting on  
23 the proposition in the specified jurisdictions. The amount  
24 of revenue to be collected and the purpose or purposes for

1 which it is proposed to be used shall be specified in the  
2 proposition. The election shall be held in accordance with  
3 W.S. 22-21-101 through 22-21-112. Except as otherwise  
4 provided, any excise tax imposed under this paragraph shall  
5 commence as provided by W.S. 39-15-207 following the  
6 election approving the imposition of the tax. Unless  
7 terminated earlier by the sponsoring entities pursuant to  
8 subparagraph (iii)(G) of this subsection, the tax shall  
9 terminate on the last day of the month following the month  
10 in which the amount approved by the electors is collected.  
11 Unless an earlier date is authorized by the department of  
12 revenue, the first city, town or school district imposing  
13 the tax under this paragraph shall commence as provided by  
14 W.S. 39-15-207 following the date of the election approving  
15 the imposition of the tax;

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17 (B) Upon certification of the election  
18 results, the county, city or town clerk or the school  
19 district board shall, within thirty (30) days, notify the  
20 department of revenue of the requirement for imposition of  
21 any tax under this paragraph and shall, upon the receipt of  
22 all tax funds in the amount approved, notify the department  
23 of revenue that the special sales tax levy is terminated.  
24 If a tax is imposed only within a city, town or school

1 district, that city, town or school district board shall  
2 assist the department in identifying all persons who hold  
3 sales and use tax licenses within that city, town or school  
4 district. The department of revenue shall inform all  
5 holders of sales and use tax licenses within the county,  
6 city, town or school district of the requirement for the  
7 collection and payment of the additional tax. After receipt  
8 of notice that the amount has been collected or that the  
9 sponsoring entities have terminated the tax pursuant to  
10 subparagraph (iii)(G) of this subsection, the department  
11 shall notify the license holders of the termination of the  
12 tax.

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14 **39-15-211. Distribution.**

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

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20 **39-16-202. Administration.**

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22 (e) A county imposing a sales tax pursuant to W.S.  
23 39-15-203(a)(iii) or (v), or a resort district imposing a  
24 sales tax pursuant to W.S. 39-15-203(a)(iv), is authorized

1 and required to impose a corresponding use tax at the same  
2 rate and for the same period of time as for the sales tax.

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4 **39-16-203. Imposition.**

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

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8 (iv) In lieu of the procedure to impose a tax  
9 under paragraph (ii) of this subsection, any county, city,  
10 town or school district may impose an excise tax not to  
11 exceed the rate specified in W.S. 39-16-204(a)(ii) upon  
12 retail sales of tangible personal property, admissions and  
13 services made, and upon storage, use and consumption of  
14 tangible personal property, within that county, city, town  
15 or school district. A county, city, town or school district  
16 board of trustees may adopt a resolution or ordinance  
17 necessary to begin the procedure under this paragraph only  
18 if a proposition to impose a tax under paragraph (ii) of  
19 this subsection for the purposes specified under the  
20 resolution or ordinance has been defeated by the electors  
21 in the county during the eighteen (18) calendar months  
22 preceding the month in which the resolution or ordinance is  
23 adopted. Any resolution or ordinance adopted under this  
24 paragraph shall be in a specified amount for a specified

1 purpose. Any county, city, town or school district board of  
2 trustees which adopts an ordinance or resolution under this  
3 paragraph shall forward it to the county clerk within five  
4 (5) days of its adoption. Within five (5) days of receipt  
5 of a copy of the ordinance or resolution, the county clerk  
6 shall forward a copy of the ordinance or resolution to all  
7 other cities or towns or school districts within the county  
8 and, if an ordinance, to the county commissioners. The  
9 county clerk shall schedule an election within the area in  
10 which the tax will be imposed under the adopted ordinance  
11 or resolution. The election shall be on the question of tax  
12 imposition. If a county adopts a resolution under this  
13 paragraph, the election shall be held within the county. A  
14 city or town may adopt an ordinance and specify either that  
15 the tax will be imposed in the city or town. A school  
16 district board of trustees may adopt an ordinance and  
17 specify that the tax will only be imposed in the school  
18 district. If an ordinance is adopted, the tax shall be  
19 imposed within the boundaries of the city, town or the  
20 school district, as appropriate. The election shall be  
21 scheduled in accordance with the election date specified  
22 under W.S. 22-21-103 which is held not less than one  
23 hundred twenty (120) days after the date the county clerk  
24 received the ordinance or resolution. If within sixty (60)

1 days after receipt of a copy of an ordinance or resolution  
2 from the county clerk under this paragraph, the county  
3 commissioners, in the case of an ordinance, or another  
4 city, town or school district board of trustees adopts an  
5 ordinance or resolution to impose a tax in a specified  
6 amount for a specified purpose and which is forwarded to  
7 and received by the county clerk, that proposition shall be  
8 consolidated with the original proposition in the initial  
9 resolution or ordinance and shall be submitted as a single  
10 proposition to the electors in the affected jurisdictions  
11 at the election. If a majority of those voting on the  
12 proposition vote in favor of the proposition, it shall  
13 pass. If the election is held in a school district on the  
14 issue of the tax being imposed, and the proposition passes,  
15 the tax shall be imposed only within that school district.  
16 The total excise tax imposed within any county, city, town  
17 or school district under this paragraph shall not exceed  
18 the rate specified by W.S. 39-16-204(a)(ii). The revenue  
19 from the tax shall be used in a specified amount for  
20 specific purposes authorized by the qualified electors.  
21 Specific purposes shall not include ordinary operations of  
22 local government except those operations related to a  
23 specific project. The following provisions shall also  
24 apply:

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(A) No tax shall be imposed under this paragraph until the proposition to impose the tax for specific purposes in specific amounts is approved by the vote of the majority of the qualified electors voting on the proposition in the specified jurisdictions. The amount of revenue to be collected and the purpose or purposes for which it is proposed to be used shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Except as otherwise provided, any excise tax imposed under this paragraph shall commence on the first day of the second month following the election approving the imposition of the tax. Unless terminated earlier by the sponsoring entities pursuant to subparagraph (ii)(G) of this subsection, the tax shall terminate on the last day of the month following the month in which the amount approved by the electors is collected. Unless an earlier date is authorized by the department of revenue, the first city, town or school district imposing the tax under this paragraph shall commence as provided by W.S. 39-16-207 following the date of the election approving the imposition of the tax;

1                   (B) Upon certification of the election  
2 results, the county, city or town clerk or the school  
3 district board shall, within thirty (30) days, notify the  
4 department of revenue of the requirement for imposition of  
5 any tax under this paragraph and shall, upon the receipt of  
6 all tax funds in the amount approved, notify the department  
7 of revenue that the special sales tax levy is terminated.  
8 If a tax is imposed only within a city, town or school  
9 district, that city, town or school district board shall  
10 assist the department in identifying all persons who hold  
11 sales and use tax licenses within that city, town or school  
12 district. The department of revenue shall inform all  
13 holders of sales and use tax licenses within the county,  
14 city, town or school district of the requirement for the  
15 collection and payment of the additional tax. After receipt  
16 of notice that the amount has been collected or that the  
17 sponsoring entities have terminated the tax pursuant to  
18 subparagraph (ii)(G) of this subsection, the department  
19 shall notify the license holders of the termination of the  
20 tax.

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22                   **39-16-211. Distribution.**

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

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

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(END)