

HOUSE BILL NO. HB0292

Optional sales and use tax-restrictions.

Sponsored by: Representative(s) Zwonitzer, Dn. and
Senator(s) Case

A BILL

for

1 AN ACT relating to optional sales and use tax; providing
2 for specific amounts for county option sales and use taxes;
3 providing for termination of county option sales and use
4 taxes as specified; providing for ballot propositions for
5 county option sales and use taxes; providing conforming
6 amendments; repealing provision for county commission
7 renewal of county option sales and use taxes; and providing
8 for an effective date.

9

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

11

12 **Section 1.** W.S. 39-15-203(a)(i)(A), (C), (E)(intro)
13 and by creating a new subparagraph (G), 39-15-204(a)(i),
14 39-16-203(a)(i)(A), (C), (E)(intro) and by creating a new
15 subparagraph (G) and 39-16-204(a)(i) are amended to read:

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1 **39-15-203. Imposition.**

2

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

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5 (i) The following provisions apply to imposition
6 of the general purpose excise tax under W.S.
7 39-15-204(a)(i):

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9 (A) ~~Except as provided by subparagraph (F)~~
10 ~~of this paragraph,~~ No tax shall be imposed under W.S.
11 39-15-204(a)(i) until the proposition to impose the taxes
12 is submitted to the vote of the qualified electors of the
13 county, and a majority of those casting their ballots vote
14 in favor of imposing the taxes. A county may impose both
15 taxes authorized in W.S. 39-15-204(a)(i) and (ii), but the
16 proposition to impose each tax shall be individually stated
17 and voted upon. Except as otherwise provided, excise taxes
18 imposed under this paragraph shall commence as provided by
19 W.S. 39-15-207(c) following the election approving the
20 imposition of the tax;

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22 (C) The proposition may be submitted at an
23 election held on a date authorized under W.S. 22-21-103. A
24 notice of election shall be given in at least one (1)

1 newspaper of general circulation published in the county in
2 which the election is to be held, and the notice shall
3 specify the object of the election. The notice shall be
4 published at least once each week for a thirty (30) day
5 period preceding the election. The amount of revenue to be
6 collected shall be specified in the proposition. At the
7 election the ballots shall contain the words "for the
8 county sales and use tax" and "against the county sales and
9 use tax". If a portion of the proceeds from the tax will
10 be used for economic development as provided by W.S.
11 39-15-211(a)(i), the ballot shall contain the words "a
12 portion (or specific percentage) of the tax proceeds shall
13 be used for economic development" in a clear and
14 appropriate manner. ~~If the proposition is approved the~~
15 ~~same proposition shall be submitted at subsequent general~~
16 ~~elections as provided in this subparagraph until the~~
17 ~~proposition is defeated. If the tax proposed is approved~~
18 ~~after July 1, 1989, the same proposition shall be submitted~~
19 ~~at every other subsequent general election until the~~
20 ~~proposition is defeated. However in those counties where~~
21 ~~the tax is not in effect, the county commissioners with the~~
22 ~~concurrence of the governing bodies of two thirds (2/3) of~~
23 ~~the municipalities may establish the initial term of the~~
24 ~~tax at two (2) years. If the term of the tax is limited to~~

1 ~~two (2) years, the term of the tax shall be stated in the~~
2 ~~proposition submitted to the voters. If approved, the~~
3 ~~proposition shall be submitted at the next general election~~
4 ~~and at every other subsequent general election thereafter~~
5 ~~until the proposition is defeated~~ Any excise tax imposed
6 under W.S. 39-15-204(a)(i) shall commence as provided by
7 W.S. 39-15-207(c) following the election approving the
8 imposition of the tax, except that it shall commence on the
9 first day of any subsequent month following the receipt of
10 tax funds in the approved amount by any tax previously
11 imposed under W.S. 39-15-204(a)(i) as provided by
12 subparagraph (G) of this paragraph. The tax shall
13 terminate as provided by W.S. 39-15-207(c) when the amount
14 approved by the electors is collected;

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16 (E) If the proposition is approved by the
17 qualified electors ~~or under subparagraph (F) of this~~
18 ~~paragraph,~~ the board of county commissioners shall by
19 ordinance impose an excise tax upon retail sales of
20 tangible personal property, admissions and services. The
21 board of county commissioners or the city or town council
22 shall adopt an ordinance for the tax authorized by W.S.
23 39-15-204(a)(i). The ordinance shall include the following:

24

1 (G) Upon certification of the election
2 results by the county clerk to the treasurer, the county
3 treasurer shall, within ten (10) days, notify the
4 department of revenue of the requirement for imposition of
5 any tax under W.S. 39-15-204(a)(i) and shall, upon the
6 estimated collection of all tax funds in the amount
7 approved, notify the department of revenue that the special
8 sales tax levy is terminated. When determining the point
9 in time in which to terminate the tax, the county treasurer
10 in consultation with the department shall estimate future
11 receipts of tax collections to minimize excess collection.
12 The county treasurer shall make his best effort to ensure
13 that sufficient money is collected while minimizing any
14 excess collection. In no event shall the action or
15 inaction of the county treasurer or the department be
16 deemed to prohibit the collection of the full amount of the
17 tax approved by the voters. The department of revenue
18 shall, upon notification, inform all holders of sales tax
19 licenses within the county of the requirement for the
20 collection and payment of the additional tax. After
21 receipt of notice that the amount has been collected the
22 department shall notify the license holders of the
23 termination of the tax.

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1 **39-15-204. Taxation rate.**

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3 (a) In addition to the state tax imposed under W.S.
4 39-15-101 through 39-15-111 any county of the state may
5 impose the following excise taxes and any city or town may
6 impose the tax authorized by paragraph (ii) of this
7 subsection and any resort district may impose the tax
8 authorized by paragraph (v) of this subsection:

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10 (i) An excise tax at a rate in increments of
11 one-half of one percent (.5%) not to exceed a rate of one
12 percent (1%) upon retail sales of tangible personal
13 property, admissions and services made within the county,
14 the purpose of which is for general revenue. The revenue
15 from the tax shall be collected in a specified amount
16 authorized by the qualified electors;

17

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

19

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

21

22 (i) The following provisions apply to imposition
23 of the general purpose excise tax under W.S.
24 39-16-204(a)(i):

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(A) ~~Except as provided by subparagraph (F) of this paragraph,~~ No tax shall be imposed under W.S. 39-16-204(a)(i) until the proposition to impose the taxes is submitted to the vote of the qualified electors of the county, and a majority of those casting their ballots vote in favor of imposing the taxes. A county may impose both taxes authorized in W.S. 39-16-204(a)(i) and (ii), but the proposition to impose each tax shall be individually stated and voted upon. Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-16-207(c) following the election approving the imposition of the tax;

(C) The proposition may be submitted at an election held on a date authorized under W.S. 22-21-103. A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held, and the notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. The amount of revenue to be collected shall be specified in the proposition. At the election the ballots shall contain the words "for the

1 county sales and use tax" and "against the county sales and
2 use tax". If a portion of the proceeds from the tax will
3 be used for economic development as provided by W.S.
4 39-16-211(a)(i), the ballot shall contain the words "a
5 portion (or specific percentage) of the proceeds will be
6 used for economic development" in a clear and appropriate
7 manner. ~~If the proposition is approved the same proposition~~
8 ~~shall be submitted at subsequent general elections as~~
9 ~~provided in this subparagraph until the proposition is~~
10 ~~defeated. If the tax proposed is approved after July 1,~~
11 ~~1989, the same proposition shall be submitted at every~~
12 ~~other subsequent general election until the proposition is~~
13 ~~defeated. However in those counties where the tax is not~~
14 ~~in effect, the county commissioners with the concurrence of~~
15 ~~the governing bodies of two thirds (2/3) of the~~
16 ~~municipalities may establish the initial term of the tax at~~
17 ~~two (2) years. If the term of the tax is limited to two~~
18 ~~(2) years, the term of the tax shall be stated in the~~
19 ~~proposition submitted to the voters. If approved, the~~
20 ~~proposition shall be submitted at the next general election~~
21 ~~and at every other subsequent general election thereafter~~
22 ~~until the proposition is defeated~~ Any excise tax imposed
23 under W.S. 39-16-204(a)(i) shall commence as provided by
24 W.S. 39-16-207(c) following the election approving the

1 imposition of the tax, except that it shall commence on the
2 first day of any subsequent month following the receipt of
3 tax funds in the approved amount by any tax previously
4 imposed under W.S. 39-16-204(a)(i) as provided by
5 subparagraph (G) of this paragraph. The tax shall
6 terminate as provided by W.S. 39-16-207(c) when the amount
7 approved by the electors is collected;

8
9 (E) If the proposition is approved by the
10 qualified electors ~~or under subparagraph (F) of this~~
11 ~~paragraph,~~ the board of county commissioners shall by
12 ordinance impose an excise tax upon services and upon sales
13 and storage, use and consumption of tangible personal
14 property. The board of county commissioners shall adopt an
15 ordinance for the tax authorized by W.S. 39-16-204(a)(i).
16 The ordinance shall include the following:

17
18 (G) Upon certification of the election
19 results by the county clerk to the treasurer, the county
20 treasurer shall, within ten (10) days, notify the
21 department of revenue of the requirement for imposition of
22 any tax under W.S. 39-16-204(a)(i) and shall, upon the
23 estimated collection of all tax funds in the amount
24 approved, notify the department of revenue that the special

1 use tax levy is terminated. When determining the point in
2 time in which to terminate the tax, the county treasurer in
3 consultation with the department shall estimate future
4 receipts of tax collections to minimize excess collection.
5 The county treasurer shall make his best effort to ensure
6 that sufficient money is collected while minimizing any
7 excess collection. In no event shall the action or
8 inaction of the county treasurer or the department be
9 deemed to prohibit the collection of the full amount of the
10 tax approved by the voters. The department of revenue
11 shall, upon notification, inform all holders of sales and
12 use tax licenses within the county of the requirement for
13 the collection and payment of the additional tax. After
14 receipt of notice that the amount has been collected the
15 department shall notify the license holders of the
16 termination of the tax.

17

18 **39-16-204. Taxation rate.**

19

20 (a) In addition to the state tax imposed under W.S.
21 39-16-101 through 39-16-111 any county of the state may
22 impose the following excise taxes and any resort district
23 may impose the tax authorized by paragraph (iv) of this
24 subsection:

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(i) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of one percent (1%) upon sales and storage, use and consumption of tangible personal property as provided by this article made within the county, the purpose of which is for general revenue. The revenue from the tax shall be collected in a specified amount authorized by the qualified electors;

Section 2. W.S. 39-15-203(a)(i)(F) and 39-16-203(a)(i)(F) are repealed.

Section 3. Any renewal of a tax under W.S. 39-15-204(a)(i) or 39-16-204(a)(i) shall be subject to the provisions of this act, whether initially imposed prior to, on, or after July 1, 2007.

Section 4. This act is effective July 1, 2007.

(END)