

HOUSE BILL NO. HB0034

Sales and use tax distributions.

Sponsored by: Representative(s) McOmie, Bonner, Davison,
Gingery, Illoway, Lubnau and Throne and
Senator(s) Coe, Cooper and Martin

A BILL

for

1 AN ACT relating to taxation and revenue; modifying
2 distribution of sales and use taxes as specified; repealing
3 obsolete provisions; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-111(b)(i), (iii)(intro) and (f)
8 and 39-16-111(b)(i), (iii)(intro) and (c) are amended to
9 read:

10

11 **39-15-111. Distribution.**

12

13 (b) Revenues earned under W.S. 39-15-104 during each
14 fiscal year shall be recognized as revenue during that
15 fiscal year for accounting purposes. Revenue collected by

1 the department under W.S. 39-15-104 shall be transferred to
2 the state treasurer who shall:

3

4 (i) Credit ~~sixty nine percent (69%)~~ sixty-four
5 percent (64%) to the state general fund except as provided
6 by subsections (c) and (d) of this section;

7

8 (iii) From the remaining share, ~~until June 30,~~
9 ~~2004, deduct an amount equivalent to one half percent~~
10 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one
11 percent (1%) of the tax collected under W.S. 39-15-104.
12 From this amount, the state treasurer shall distribute
13 ~~until June 30, 2004, twenty thousand dollars (\$20,000.00)~~
14 ~~and thereafter~~ forty thousand dollars (\$40,000.00) annually
15 to each county in equal monthly installments and then
16 distribute the remainder to each county in the proportion
17 that the total population of the county bears to the total
18 population of the state. The balance shall then be paid
19 monthly to the treasurers of the counties, cities and towns
20 for payment into their respective general funds. The
21 percentage of the balance that will be distributed to each
22 county and its cities and towns will be determined by
23 computing the percentage that net sales taxes collected
24 attributable to vendors in each county including its cities

1 and towns bear to total net sales taxes collected of
2 vendors in all counties including their cities and towns.
3 Subject to subsection (h) of this section, this percentage
4 of the balance shall be distributed within each county as
5 follows:

6
7 (f) In addition to the distribution specified in
8 subsection (b) of this section, ~~until June 30, 2004,~~
9 ~~twenty nine and one half percent (29.5%) and thereafter~~
10 ~~thirty one percent (31%)~~ thirty-six percent (36%) of sales
11 taxes collected from out-of-state vendors shall be
12 distributed to counties, cities and towns in the same
13 percentage as determined in paragraph (b)(iii) of this
14 section.

15

16 **39-16-111. Distribution.**

17

18 (b) Revenues earned under this article during each
19 fiscal year shall be recognized as revenue during that
20 fiscal year for accounting purposes. Revenue collected by
21 the department from the taxes imposed by this article shall
22 be transferred to the state treasurer who shall:

23

1 (i) Credit ~~sixty-nine percent (69%)~~ sixty-four
2 percent (64%) to the general fund except as provided by
3 subsections (d) and (e) of this section;

4
5 (iii) From the remaining share, ~~until June 30,~~
6 ~~2004, deduct an amount equivalent to one half percent~~
7 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one
8 percent (1%) of the tax collected under W.S. 39-16-104.
9 From this amount, the state treasurer shall distribute
10 ~~until June 30, 2004, five thousand dollars (\$5,000.00) and~~
11 ~~thereafter~~ ten thousand dollars (\$10,000.00) annually to
12 each county in equal monthly installments and then
13 distribute the remainder to each county in the proportion
14 that the total population of the county bears to the total
15 population of the state. The remainder shall then be paid
16 monthly to the treasurers of the counties, cities and towns
17 for payment into their respective general funds. The
18 percentage of the remainder that will be distributed to
19 each county and its cities and towns will be determined by
20 computing the percentage that net use taxes collected
21 attributable to vendors in each county including its cities
22 and towns bear to total net use taxes collected of vendors
23 in all counties including their cities and towns. The
24 distribution shall be as follows:

1

2 (c) In addition to the distribution in subsection (b)
3 of this section, ~~until June 30, 2004, twenty-nine and one-~~
4 ~~half percent (29.5%) and thereafter thirty one percent~~
5 ~~(31%)~~ thirty-six percent (36%) of use taxes accruing from
6 out-of-state vendors shall be distributed to counties,
7 cities and towns in the same percentage as determined in
8 paragraph (b)(iii) of this section.

9

10 **Section 2.** This act is effective July 1, 2011.

11

12

(END)