

HB0066

Lodging tax.

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to sales tax; imposing a statewide tax on sales of lodging services; providing for distribution of the tax collected; revising the local optional lodging tax; repealing conflicting provisions; repealing the lodging tax exemption for outfitters and guides; creating the Wyoming tourism account; providing for implementation of the new tax; and providing for an effective date.

1/3/2019 Bill Number Assigned
1/8/2019 H Received for Introduction
1/10/2019 H Introduced and Referred to H09 - Minerals
1/14/2019 H09 - Minerals:Recommend Amend and Do Pass 9-0-0-0-0

ROLL CALL

Ayes: Representative(s) Burkhardt, Crank, Duncan, Eyre, Furphy, Greear, Henderson, Loucks, MacGuire

Ayes 9 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

1/14/2019 H Placed on General File

HB0066HS001/ADOPTED

Page 2-line 23 After "39-15-104(h)(i)" delete balance of line and insert "as follows:".

Page 3-lines 1 through 4 Delete entirely and insert:

"(A) Eighty percent (80%) of the average annual revenue collected under this subsection during the immediately preceding five (5) years shall be deposited each year in the Wyoming tourism account, which is hereby created. No funds shall be expended from the account until appropriated by the legislature. Funds in the account shall be used for the operation of the Wyoming tourism board and the Wyoming office of tourism;

(B) Any amount of revenue that exceeds the amount determined under subparagraph (A) of this paragraph shall be deposited as provided in this subparagraph. Revenue under this subparagraph shall first be transferred to the Wyoming tourism reserve and projects account, which is hereby created. No funds shall be expended from the account until appropriated by the legislature. When the account contains fifty percent (50%) of the most recent amount determined under subparagraph (A) of this paragraph, additional funds under this subparagraph shall be deposited as follows:

(I) Fifty percent (50%) to the Wyoming wildlife and natural resource trust account created by W.S. 9-15-103(a);

(II) Fifty percent (50%) to the Wyoming air services enhancement account created by W.S. 10-3-602." GREEAR, CHAIRMAN

HB0066HW001/ADOPTED

Page 1-line 4 After "provisions;" insert "repealing the lodging tax exemption for outfitters and guides;".

Page 8-line 22 After "W.S." insert "39-15-105(a)(viii)(G) and"; delete "is" and insert "are". MACGUIRE, BURKHART

1/15/2019 H COW:Passed

HB0066H2001/FAILED

Delete the MacGuire, et al. committee of the whole amendment (HB0066HW001/A) entirely. WINTER, SOMMERS

HB0066H2002/FAILED

Page 1-line 2 After "services;" insert "exempting Wyoming residents from the tax;".

Page 1-line 11 After "(h)," insert "39-15-105 by creating a new subsection (c),".

Page 2-after line 9 Insert:

"39-15-105. Exemptions.

(c) A Wyoming resident shall be exempt from the tax imposed upon the sale of lodging services under W.S. 39-15-104(h). For the purposes of this subsection, "resident" means a person who has been a resident of Wyoming and domiciled within Wyoming for a period of not less than one (1) year and who has not claimed residency elsewhere for any purpose. Wyoming residency may be recognized if the resident provides a valid government issued Wyoming identification card or other identification as specified in rule of the department.". GRAY

HB0066H2003/ADOPTED

Page 6-line 21 Strike "imposing" and insert "with". YIN

HB0066H2004/ADOPTED

Page 3-lines 1 through 4 Delete entirely including the House standing committee amendment (HB0066HS0001/A) to these lines and insert:

"(A) Eighty percent (80%) of the average annual revenue collected under this subsection during the immediately preceding five (5) years shall be deposited each year in the Wyoming tourism account, which is hereby created. No funds shall be expended from the account until appropriated by the legislature. Funds in the account shall be used for the operation of the Wyoming tourism board and the Wyoming office of tourism;

(B) Any amount of revenue that exceeds the amount determined under subparagraph (A) of this paragraph shall be deposited as provided in this subparagraph. Revenue under this subparagraph shall first be transferred to the Wyoming tourism reserve and projects account, which is hereby created. No funds shall be expended from the account until appropriated by the legislature. When the account contains fifty percent (50%) of the most recent amount determined under subparagraph (A) of this paragraph, additional funds under this subparagraph shall be deposited in the school foundation program account."

BROWN, CLAUSEN, CLEM

1/16/2019 H 2nd Reading:Passed

HB0066H3001/FAILED

Delete the Yin second reading amendment (HB0066H2003/A)entirely and further amend as follows:

Page 1-line 3 After "lodging tax" insert "and its distribution".

Page 1-line 4 Delete "conflicting".

Page 1-line 12 After "39-15-211(a)(ii)(B)(III)(intro)" insert ", (2), (3) and (D)".

Page 1-line 13 Delete line through "(G)".

Page 3-line 18 Delete "(E)" and insert "(D)".

Page 4-line 10 Delete "(E)" and insert "(D)".

Page 6-line 3 Strike "subparagraphs" and insert "subparagraph"; reinsert stricken "(D)"; delete "(E)"; strike "through (G)".

Page 6-after line 6 Insert:

"(2) ~~Ten percent (10%)~~ Twenty percent (20%) shall be deposited in the general fund of the county. If the amount is collected under a tax imposed countywide, the joint powers board established under subdivision (a)(ii)(B)(I) of this section shall distribute the amount to the county for deposit in its general fund in the proportion that the amount collected outside the corporate limits of its cities and towns bears to the total amount collected within the county, and to incorporated cities and towns within the county for deposit into their treasuries in the proportion that the amount collected within the corporate limits of each city and town bears to the total amount collected within the county;

(3) ~~Thirty percent (30%)~~ Twenty percent (20%) shall be used for the provision of visitor impact services within the governmental entity imposing the tax. If the amount is collected under a tax imposed countywide, the joint powers board shall distribute the amount to the county under the same terms and conditions as provided under subdivision (III)(2) of this subparagraph, but the funds shall only be used for the purposes specified in this subdivision. As used in this section, "visitor impact services" includes, but is not limited to, provision of vehicle parking, public transportation, public restrooms, pedestrian and bicycle pathways, museums and other displays.

(D) Beginning July 1, 1999, and adjusted annually for the percentage increase in the Wyoming cost-of-living index for the previous fiscal year as determined by the division of economic analysis of the department of administration and information, when lodging tax revenues collected for each of the preceding three (3) fiscal years exceed five hundred thousand dollars (\$500,000.00), or if no lodging tax was imposed in any of the three (3) preceding fiscal years but, based upon sales tax collection records provided by the department of revenue, it can reasonably be presumed that at least five hundred thousand dollars (\$500,000.00) in lodging tax may be collected annually in each county, city or town imposing a lodging tax, ~~at not more than one percent (1%)~~, the amount collected shall be distributed as provided in subdivision (a)(ii)(B)(III) of this section.†".

Page 6-lines 8 through 23 Delete entirely.

Page 7-lines 1 through 23 Delete entirely.

Page 8-lines 1 through 20 Delete entirely.

Page 8-line 22 Delete "39-15-211(a)(ii)(D)" and insert
"39-15-211(a)(ii)(E) through (G)". HALLINAN, LAURSEN,
ROSCOE

HB0066H3002/ADOPTED

Page 1-line 12 After "39-15-211(a)(ii)(B)" insert "(I),".

Page 5-after line 23 Insert:

"(I) Except as provided by subdivision (III) of this subparagraph, at least ninety percent (90%) of the amount distributed shall be used to promote travel and tourism within the county, city or town imposing the tax. Expenditures for travel and tourism promotion shall be limited to promotional materials, television and radio advertising, printed advertising, promotion of tours, staging of events, educational materials, and other specific tourism related objectives, including those identified as likely to facilitate tourism or enhance the visitor experience, provided that none of these funds shall be spent for capital construction or improvements and not more than forty thousand dollars (\$40,000.00) of these funds shall be spent for purposes of matching state general funds under the matching funds program administered by the Wyoming business council. If the amount is collected under a tax imposed countywide, expenditures of this amount shall be made in accordance with the Uniform Municipal Fiscal Procedures Act by a joint powers board established

pursuant to law by the county and a majority of incorporated municipalities within the county. Membership of the board shall include at least one (1) representative appointed by each governmental entity made a party to the agreement and the majority of the board membership shall be comprised of representatives of the travel and tourism industry;". SCHWARTZ

HB0066H3003/FAILED

Delete the Brown, et al. second reading amendment (HB0066H2004/A) entirely. BURKHART, DAYTON-SELMAN

HB0066H3004/FAILED

Delete the MacGuire, et al. committee of the whole amendment (HB0066HW001/A) entirely. WINTER, SOMMERS

HB0066H3005/WITHDRAWN

1/17/2019 H 3rd Reading:Passed 44-16-0-0-0

ROLL CALL

Ayes: Representative(s) Barlow, Blake, Brown, Burkhart, Burlingame, Clausen, Clifford, Connolly, Crank, Dayton-Selman, Duncan, Eklund, Eyre, Flitner, Freeman, Furphy, Greear, Haley, Harshman, Henderson, Hunt, Kinner, Kirkbride, Larsen, Loucks, MacGuire, Newsome, Nicholas, Northrup, Obermueller, Paxton, Pelkey, Pownall, Roscoe, Schwartz, Simpson, Sommers, Stith, Sweeney, Walters, Washut, Wilson, Yin, Zwonitzer

Nays: Representative(s) Blackburn, Clem, Edwards, Gray, Hallinan, Jennings, Laursen, Lindholm, Miller, Olsen, Piiparinen, Salazar, Styvar, Tass, Western, Winter

Ayes 44 **Nays** 16 **Excused** 0 **Absent** 0 **Conflicts** 0

1/22/2019 S Received for Introduction
2/11/2019 S Introduced and Referred to S06 - Travel
2/20/2019 S06 - Travel:Recommend Amend and Do Pass 3-1-0-0-1

ROLL CALL

Ayes: Senator(s) Driskill, Moniz, Wasserburger

Nays: Senator James

Conflicts: Senator Anselmi-Dalton

Ayes 3 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 1

2/20/2019 S Placed on General File

HB0066SS001/ADOPTED

**(TO ENGROSSED COPY)
(CORRECTED COPY)**

Page 1-line 3 After "lodging tax;" insert "amending a definition;".
Page 1-line 4 Delete "repealing the lodging tax".
Page 1-line 5 Delete "exemption for outfitters and guides;".
Page 1-line 11 After "W.S." insert "39-15-101(a)(xv),".
Page 1-after line 14 Insert:

"39-15-101. Definitions.

(a) As used in this article:

(xv) "Vendor" means any person engaged in ~~the business of~~ selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii), the department of state parks and cultural resources offering lodging services, the state fair board renting campsites or offering other lodging services at the state fairgrounds, a county

fair board renting campsites or offering other lodging services at a county fairgrounds and a remote seller to the extent provided by W.S. 39-15-501;".

Page 3-line 16 Delete "first".
Page 3-line 19 Delete "When the account contains".
Page 3-lines 20 through 23 Delete entirely.
Page 10-line 22 Delete "39-15-105(a)(viii)(G) and".
Page 10-line 23 Delete "are" and insert "is". DRISKILL, CHAIRMAN

HB0066SW001/FAILED

(TO ENGROSSED COPY)

Page 1-line 3 After "collected;" delete balance of line.
Page 1-line 4 Delete "repealing conflicting provisions;".
Page 1-line 13 Delete ", 39-15-204(a)(ii)"; after "(I)" delete ", ".
Page 1-line 14 Delete "(III)(intro) and (E) through (G)".
Page 2-line 4 Delete "five percent (5%) as follows:" and insert "three percent (3%) to be distributed as provided in W.S. 39-15-111(p).".
Page 2-lines 6 through 10 Delete entirely.
Page 3-lines 1 and 2 Delete entirely.
Page 3-line 4 Delete "(A)" and insert "(i)".
Page 3-line 13 Delete "(B)" and insert "(ii)".
Pages 4 and 5 Delete entirely.
Pages 8 through 11 Delete entirely including the Senate standing committee amendment (HB0066SS001/AE) to these pages.
Page 12-lines 1 through 15 Delete entirely.
Page 12-line 17 Delete "**Section 4.**" and insert "**Section 3.**". CASE

2/21/2019 S COW:Passed

HB0066S2001/WITHDRAWN

2/22/2019 S 2nd Reading:Passed

HB0066S3001/ADOPTED

(TO ENGROSSED COPY)

Page 1-after line 14 In the Senate standing committee amendment (HB0066SS001/AE) to this line, in paragraph (xv) inserted by that amendment, after "cultural resources offering lodging services" insert "but excluding annual resident camping permits". ANSELMI-DALTON

HB0066S3002/FAILED

(TO ENGROSSED COPY)

Page 1-line 11 Delete the Senate standing committee amendment (HB0066SS001/ACE) to this line; after "W.S." insert "39-15-101(a)(xiv) and (xv)".
Page 1-after line 14 In the Senate standing committee amendment (HB0066SS001/ACE) to this line, after "(a) As used in this article:" insert:

"(xiv) "Transient guest" means a guest who remains for less than thirty (30) continuous days or the number of days determined by the board of county commissioners not to exceed ninety (90) days";". BONER

HB0066S3003/FAILED

(TO ENGROSSED COPY)

Delete the Senate standing committee amendment (HB0066SS001/ACE), the Anselmi-Dalton third reading amendment (HB0066S3001/AE) and the Boner third reading amendment (HB0066S3002/AE) entirely. HICKS, KINSKEY, BEBOUT, GIERAU, DRISKILL

HB0066S3004/WITHDRAWN

2/25/2019 S 3rd Reading:Failed 7-19-1-0-3

ROLL CALL

Ayes: Senator(s) Anderson, Bebout, Coe, Gierau, Rothfuss, Scott, Von Flatern

Nays: Senator(s) Baldwin, Biteman, Boner, Bouchard, Dockstader, Ellis, Hicks, Hutchings, James, Kinskey, Kost, Landen, Moniz, Nethercott, Pappas, Perkins, Schuler, Steinmetz, Wasserburger

Excused: Senator Agar

Conflicts: Senator(s) Anselmi-Dalton, Case, Driskill

Ayes 7 **Nays** 19 **Excused** 1 **Absent** 0 **Conflicts** 3