

## HOUSE BILL NO. HB0066

Lodging tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

7

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

9

10 **Section 1.** W.S. 39-15-104 by creating a new subsection  
 11 (h), 39-15-111(b)(intro) and by creating a new subsection  
 12 (p), 39-15-204(a)(ii) and 39-15-211(a)(ii)(B)(III)(intro)  
 13 and (E) through (G) are amended to read:

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15 **39-15-104. Taxation rate.**

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1       (h) In addition to the sales tax under subsections (a)  
2 and (b) of this section there is imposed a tax upon the sale  
3 of lodging services of five percent (5%) as follows:

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5           (i) Three percent (3%) to be distributed as  
6 provided in W.S. 39-15-111(p)(i); and

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8           (ii) Two percent (2%) to be distributed as  
9 provided in W.S. 39-15-111(p)(ii).

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11       **39-15-111. Distribution.**

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13       (b) Revenues earned under W.S. 39-15-104 during each  
14 fiscal year shall be recognized as revenue during that fiscal  
15 year for accounting purposes. Except as otherwise provided in  
16 subsection (p) of this section, for all revenue collected by  
17 the department under W.S. 39-15-104 the department shall:

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19       (p) All revenue collected by the department under W.S.  
20 39-15-104(h) shall be distributed as follows:

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22           (i) The department shall credit the revenue  
23 collected under W.S. 39-15-104(h)(i) to the Wyoming tourism

1 account, which is hereby created. No funds shall be expended  
2 from the account until appropriated by the legislature. Funds  
3 in the account shall be used for the operation of the Wyoming  
4 tourism board and the Wyoming office of tourism;

5  
6 (ii) The revenue collected under W.S.  
7 39-15-104(h)(ii) shall be distributed to each county on a  
8 monthly basis in proportionate shares determined by the  
9 amount of taxes collected within the county and its  
10 municipalities under W.S. 39-15-104(h)(ii) in relation to the  
11 entire tax collected under W.S. 39-15-104(h)(ii), to be  
12 distributed as follows:

13  
14 (A) If the county imposes a countywide  
15 lodging tax under W.S. 39-15-204(a)(ii), the revenue shall be  
16 distributed in the same manner as taxes collected under that  
17 paragraph are distributed under W.S. 39-15-211(a)(ii)(B)  
18 through (E);

19  
20 (B) If the county has not imposed a  
21 countywide lodging tax under W.S. 39-15-204(a)(ii), the  
22 revenue shall be distributed as follows:

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1                   (I) If no city or town in the county has  
2 imposed a lodging tax under W.S. 39-15-204(a)(ii), the  
3 revenue shall be distributed to the county to be expended as  
4 provided in W.S. 39-15-211(a)(ii)(B);

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6                   (II) If any city or town in the county  
7 has imposed a lodging tax under W.S. 39-15-204(a)(ii),  
8 revenue equal to the amount of the tax imposed by the city or  
9 town shall be distributed to the city or town to be used as  
10 provided in W.S. 39-15-211(a)(ii)(B) through (E). The  
11 remainder shall be distributed to the county to be expended  
12 as provided in W.S. 39-15-211(a)(ii)(B).

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14           **39-15-204. Taxation rate.**

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16           (a) In addition to the state tax imposed under W.S.  
17 39-15-101 through 39-15-111 any county of the state may impose  
18 the following excise taxes and any city or town may impose  
19 the tax authorized by paragraph (ii) of this subsection and  
20 any resort district may impose the tax authorized by paragraph  
21 (v) of this subsection:

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1           (ii) An excise tax at a rate in increments of one  
2 percent (1%) not to exceed a rate of ~~four percent (4%)~~ two  
3 percent (2%) upon the sales price paid for lodging services  
4 as defined under W.S. 39-15-101(a)(i), the primary purpose of  
5 which is for local travel and tourism promotion;

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7           **39-15-211. Distribution.**

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9           (a) For all revenue collected by the department from  
10 the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and  
11 (vi) the department shall:

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13           (ii) For revenues collected under W.S.  
14 39-15-204(a)(ii):

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16           (B) Except as provided in subparagraph  
17 (a)(ii)(C) of this section, distribute the balance on a  
18 monthly basis to the treasurer of each county, city or town  
19 imposing the tax in an amount equal to the amount collected  
20 in each entity less the costs of collection as provided by  
21 subparagraph (a)(ii)(A) of this section. Amounts distributed  
22 under this subparagraph shall be used for the following  
23 purposes:

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(III) If the conditions specified in subparagraphs ~~(D)~~ (E) through (G) of this paragraph are met, the amount collected less the cost of collection as provided by subparagraph (a)(ii)(A) of this section shall be distributed as follows:

(E) 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 including revenues distributed under W.S. 39-15-111(p)(ii) collected for each of the preceding three (3) fiscal years exceed one million dollars (\$1,000,000.00), 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 one million dollars (\$1,000,000.00) in lodging tax may be collected annually in each county, city or town imposing a lodging tax ~~at more than one percent (1%) but not more than of~~ two percent (2%) pursuant to W.S. 39-15-104(h)(ii), the amount collected shall

1 be distributed as provided in subdivision (a)(ii)(B)(III) of  
2 this section;

3  
4 (F) Beginning July 1, 1999, and adjusted  
5 annually for the percentage increase in the Wyoming  
6 cost-of-living index for the previous fiscal year as  
7 determined by the division of economic analysis of the  
8 department of administration and information, when lodging  
9 tax revenues including revenues distributed under W.S.  
10 39-15-111(p)(ii) collected for each of the preceding three  
11 (3) fiscal years exceed one million five hundred thousand  
12 dollars (\$1,500,000.00), or if no lodging tax was imposed in  
13 any of the three (3) preceding fiscal years but, based upon  
14 sales tax collection records provided by the department of  
15 revenue, it can reasonably be presumed that at least one  
16 million five hundred thousand dollars (\$1,500,000.00) in  
17 lodging tax may be collected annually in each county, city or  
18 town imposing a lodging tax ~~at more than two percent (2%) but~~  
19 ~~not more than three percent (3%)~~ of two percent (2%) pursuant  
20 to W.S. 39-15-104(h)(ii) plus one percent (1%) pursuant to  
21 W.S. 39-15-204(a)(ii), the amount collected shall be  
22 distributed as provided in subdivision (a)(ii)(B)(III) of  
23 this section;

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2 (G) Beginning July 1, 1999, and adjusted  
3 annually for the percentage increase in the Wyoming  
4 cost-of-living index for the previous fiscal year as  
5 determined by the division of economic analysis of the  
6 department of administration and information, when lodging  
7 tax revenues including revenues distributed under W.S.  
8 39-15-111(p)(ii) collected for each of the preceding three  
9 (3) fiscal years exceed two million dollars (\$2,000,000.00),  
10 or if no lodging tax was imposed in any of the three (3)  
11 preceding fiscal years but, based upon sales tax collection  
12 records provided by the department of revenue, it can  
13 reasonably be presumed that at least two million dollars  
14 (\$2,000,000.00) in lodging tax may be collected annually in  
15 each county, city or town imposing a lodging tax ~~at more than~~  
16 ~~three percent (3%) but not more than four percent (4%) of two~~  
17 percent (2%) pursuant to W.S. 39-15-104(h)(ii) plus two  
18 percent (2%) pursuant to W.S. 39-15-204(a)(ii), the amount  
19 collected shall be distributed as provided in subdivision  
20 (a)(ii)(B)(III) of this section.

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22 **Section 2.** W.S. 39-15-211(a)(ii)(D) is repealed.

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1           **Section 3.**

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3           (a) If any city, town or county has in place a lodging  
4 tax under W.S. 39-15-204(a)(ii) as of January 1, 2020, the  
5 current rate of the tax shall continue until the next general  
6 election at which the tax is considered as provided in W.S.  
7 39-14-203(a)(ii)(D). No lodging tax imposed under W.S.  
8 39-15-204(a)(ii) in excess of two percent (2%) shall be  
9 continued pursuant to an election under W.S.  
10 39-14-203(a)(ii)(D) after the effective date of this act. The  
11 proposition to continue any lodging tax under W.S.  
12 39-15-204(a)(ii) in excess of two percent (2%) at the next  
13 election following the effective date of this act shall be  
14 presented on the ballot as "for or against the (county, city  
15 or town) (one percent (1%) or two percent (2%)) lodging tax."

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17           (b) Notwithstanding W.S. 39-15-104(h)(ii) as created by  
18 section 1 of this act, the two percent (2%) lodging tax under  
19 W.S. 39-15-104(h)(ii) shall be imposed as follows:

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21           (i) If the county has in place a countywide  
22 lodging tax under W.S. 39-15-204(a)(ii) as of January 1, 2020,  
23 the two percent (2%) lodging tax shall be effective in that

1 county on the date of the next general election at which the  
2 tax is considered as provided in W.S. 39-14-203(a)(ii)(D),  
3 subject to subsection (a) of this section;

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5           (ii) If a county does not have a countywide  
6 lodging tax in place, the two percent (2%) lodging tax shall  
7 be effective in that county on the effective date of this  
8 act, provided that if any city or town in the county has  
9 imposed a lodging tax under W.S. 39-15-204(a)(ii), the two  
10 percent (2%) lodging tax shall not be effective within the  
11 boundaries of the city or town until the date of the next  
12 general election at which the tax is considered as provided  
13 in W.S. 39-14-203(a)(ii)(D), subject to subsection (a) of  
14 this section.

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16           **Section 4.** This act is effective January 1, 2020.

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(END)