

HOUSE BILL NO. HB0095

Special purpose tax-excess funds.

Sponsored by: Representative(s) Stith and Furphy and
Senator(s) Anselmi-Dalton

A BILL

for

1 AN ACT relating to local sales and use tax; authorizing the
2 distribution and expenditure of excess taxes collected for a
3 specific purpose under specified conditions; and providing
4 for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-204(a)(iii), 39-15-211(b)(iv),
9 39-16-204(a)(ii) and 39-16-211(b)(iv) are amended to read:

10

11 **39-15-204. Taxation rate.**

12

13 (a) In addition to the state tax imposed under W.S.
14 39-15-101 through 39-15-111 any county of the state may impose
15 the following excise taxes and any city or town may impose

1 the tax authorized by paragraph (ii) of this subsection and
2 any resort district may impose the tax authorized by paragraph
3 (v) of this subsection:

4
5 (iii) An excise tax not to exceed two percent (2%)
6 upon retail sales of tangible personal property, admissions
7 and services made within the county. The total excise tax
8 imposed within any county under this paragraph shall not
9 exceed two percent (2%). The revenue from the tax shall be
10 used in a specified amount for specific purposes authorized
11 by the qualified electors and as provided in W.S.
12 39-15-211(b)(iv). Specific purposes shall not include
13 ordinary operations of local government except those
14 operations related to a specific project;

15

16 **39-15-211. Distribution.**

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18 (b) For all revenue collected by the department from
19 the taxes imposed by W.S. 39-15-204(a)(iii) the department
20 shall:

21

22 (iv) If taxes collected exceed the amount
23 necessary for the approved purpose, the excess funds shall be

1 retained by the county treasurer for one (1) year for refund
2 of overpayments of the tax imposed pursuant to this act upon
3 order of the department. After one (1) year any interest
4 earned on the excess funds and the excess funds less any
5 refunds ordered shall be transferred to the county or
6 municipality as specified in the resolution adopted pursuant
7 to W.S. 39-15-203(a)(iii)(A). If the resolution fails to
8 specify how excess funds will be expended and after all
9 approved purposes have been completed, the county treasurer
10 shall transfer the excess funds less any refunds ordered to
11 each city and town within the county in the proportion the
12 population of the city or town bears to the population of the
13 county and to the county in the proportion that the population
14 of the unincorporated areas of the county bears to the
15 population of the county. After a public hearing, with notice
16 of the public hearing published in a newspaper of general
17 circulation in the county at least thirty (30) days before
18 the public hearing, the governing body of the county and each
19 municipality may appropriate its proportion of excess funds
20 for other specific purposes authorized by a two-thirds (2/3)
21 vote of the governing body, which shall not include the
22 ordinary operations of local government. Excess funds
23 collected on the propositions approved prior to January 1,

1 1989, and any interest earned shall be retained by the county
2 treasurer for use in any purposes approved by the electors in
3 accordance with procedures set forth in this section and for
4 refunds of overpayment of taxes imposed pursuant to this act
5 upon the order of the department, except that, with the
6 approval of the governing bodies adopting the initial
7 resolution, the excess funds and any interest earned may be
8 used for the needs of the project for which the tax was
9 approved.

10

11 **39-16-204. Taxation rate.**

12

13 (a) In addition to the state tax imposed under W.S.
14 39-16-101 through 39-16-111 any county of the state may impose
15 the following excise taxes and any resort district may impose
16 the tax authorized by paragraph (iv) of this subsection:

17

18 (ii) An excise tax not to exceed two percent (2%)
19 upon sales and storage, use and consumption of tangible
20 personal property, within the county. The total excise tax
21 imposed within any county under this paragraph shall not
22 exceed two percent (2%). The revenue from the tax shall be
23 used in a specified amount for specific purposes authorized

1 by the qualified electors and as provided in W.S.
2 39-16-211(b)(iv). Specific purposes shall not include
3 ordinary operations of local government except those
4 operations related to a specific project;

5

6 **39-16-211. Distribution.**

7

8 (b) For all revenue collected by the department from
9 the taxes imposed by W.S. 39-16-204(a)(ii), the department
10 shall:

11

12 (iv) If taxes collected exceed the amount
13 necessary for the approved purpose, the excess funds shall be
14 retained by the county treasurer for one (1) year for refund
15 of overpayments of the tax imposed pursuant to this act upon
16 order of the department. After one (1) year any interest
17 earned on the excess funds and the excess funds less any
18 refunds ordered shall be transferred to the county or
19 municipality as specified in the resolution adopted pursuant
20 to W.S. 39-16-203(a)(ii)(A). If the resolution fails to
21 specify how excess funds will be expended and after all
22 approved purposes have been completed, the county treasurer
23 shall transfer the excess funds less any refunds ordered to

1 each city and town within the county in the proportion the
2 population of the city or town bears to the population of the
3 county and to the county in the proportion that the population
4 of the unincorporated areas of the county bears to the
5 population of the county. After a public hearing, with notice
6 of the public hearing published in a newspaper of general
7 circulation in the county at least thirty (30) days before
8 the public hearing, the governing body of the county and each
9 municipality may appropriate its proportion of excess funds
10 for other specific purposes authorized by a two-thirds (2/3)
11 vote of the governing body, which shall not include the
12 ordinary operations of local government. Excess funds
13 collected on the propositions approved prior to January 1,
14 1989, and any interest earned shall be retained by the county
15 treasurer for use in any purposes approved by the electors in
16 accordance with procedures set forth in this section and for
17 refunds of overpayment of taxes imposed pursuant to this act
18 upon the order of the department, except that, with the
19 approval of the governing bodies adopting the initial
20 resolution, the excess funds and any interest earned may be
21 used for the needs of the project for which the tax was
22 approved.

23

1 **Section 2.** This act is effective July 1, 2019.

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(END)