



HB0134

Wyoming tourism account funding.

Sponsored By: Joint Appropriations Committee

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

2/7/2020 Bill Number Assigned
2/7/2020 H Received for Introduction
2/10/2020 H Introduced and Referred to H02 - Appropriations 45-14-1-0-0

ROLL CALL

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

Nays: Representative(s) Edwards, Gray, Jennings, Laursen Dan, Lindholm, Loucks, Miller, Piiparinen, Salazar, Sommers, Styvar, Tass, Washut, Winter

Excused: Representative Greear

Ayes 45 **Nays** 14 **Excused** 1 **Absent** 0 **Conflicts** 0

2/12/2020 H02 - Appropriations:Recommend Amend and Do Pass 6-1-0-0-0

ROLL CALL

Ayes: Representative(s) Kinner, Larsen, Nicholas, Olsen, Schwartz, Walters

Nays: Representative Sommers

Ayes 6 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 0

2/12/2020 H Placed on General File

HB0134HS001/FAILED

Page 2-line 20 After "fairgrounds" insert "but excluding the rental of campsites or the offering of other lodging services by a county fair board during the operation of a county fair or other board authorized county event". NICHOLAS, CHAIRMAN

HB0134HW001/FAILED

Page 1-line 7 Delete entirely.

Page 1-line 8 Delete "elections;".

Page 2-line 1 Delete "39-15-203(a)(ii)(A), (B),".

Page 2-line 2 Delete "(F)(intro) and (I)" and insert "39-15-203(a)(ii)(D)".

Page 6-lines 18 through 23 Delete entirely.

Page 7-lines 1 through 23 Delete entirely.

Page 8-lines 1 through 23 Delete entirely.

Page 9-lines 1 through 8 Delete entirely and insert:

Page 9-after line 6 Insert:

"(D) 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 or in the city or town if only a city wide or town wide tax is proposed, 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. At the election the ballots shall contain the words "for the county (or city or town) lodging tax" and "against the county (or city or town) lodging tax". If the proposition is approved the same proposition shall be submitted at subsequent general elections as provided in this subparagraph until the proposition is defeated. If the proposition to impose the lodging tax pursuant to W.S. 39-15-204(a)(ii) is approved, the same proposition shall be submitted, until defeated, at the second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter. If a county, city or town has in place a lodging tax pursuant to W.S. 39-15-204(a)(ii), either through a petition or by request of the county, city or town, the proposition posed at the next election may contain a larger tax not to exceed ~~four percent (4%)~~ two percent (2%);"

Page 14-line 9 Delete "39-15-203(a)(ii)(C) through (E) and".

Page 14-line 10 Delete "are" and insert "is".

Page 14-line 17 Delete "would be" and insert "is".

Page 14-line 18 Delete "prior to the".

Page 14-line 19 Delete line through "act".

Page 14-line 21 Delete "by a county, city or town resolution" and insert "pursuant to an election under W.S. 39-15-203(a)(ii)(D)".

Page 14-line 22 After "act." insert "A proposition to continue any lodging tax under W.S. 39-15-204(a)(ii) in excess of two percent (2%) at the next election following the effective date of this act shall be presented on the ballot as "for or against the (county, city or town) (one percent (1%) or two percent (2%)) lodging tax.".

Page 15-line 10 Delete "would be" and insert "is".

Page 15-line 11 Delete "prior to".

Page 15-line 12 Delete line through "act".

Page 16-line 1 Delete "prior to".

Page 16-line 2 Delete line through "act". STITH

HB0134HW002/ADOPTED

Page 2-line 20 After "services" insert "during the operation of a county fair or other board authorized county event".
SCHWARTZ

2/13/2020 H COW:Passed

HB0134H2001/ADOPTED

Page 1-line 7 Delete entirely.

Page 1-line 8 Delete "elections;".

Page 2-line 1 After "(B)," insert "(D),".

Page 6-line 21 Reinsert stricken "the proposition"; before "an" insert "or".

Page 6-line 23 Reinsert stricken "approved"; before "adopted" insert "or".

Page 7-line 7 Reinsert all stricken language; after "until the" insert "county, city or town adopts an ordinance or resolution imposing the taxes or the".

Page 7-lines 8 through 21 Reinsert all stricken language; delete all new language.

Page 7-line 23 Reinsert stricken "election".

Page 8-line 1 Before "adoption" insert "or".

Page 8-line 4 After "tax" insert "imposed by a resolution or ordinance".

Page 8-after line 6 Insert:

"(D) 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 or in the city or town if only a city wide or town wide tax is proposed, 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. At the election the ballots shall contain the words "for the county (or city or town) lodging tax" and "against the county (or city or town) lodging tax". If the proposition is approved the same proposition shall be submitted at subsequent general elections as provided in this subparagraph until the proposition is defeated. If the proposition to impose the lodging tax pursuant to W.S. 39-15-204(a)(ii) is approved, the same proposition shall be submitted, until defeated, at the second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter. If a county, city or town has in place a lodging tax pursuant to W.S. 39-15-204(a)(ii), either through a petition or by request of the county, city or town, the proposition

posed at the next election may contain a larger tax not to exceed ~~four percent (4%)~~ two percent (2%);".

Page 8-lines 8 and 9 Reinsert all stricken language; delete all new language.

Page 8-line 10 Delete line through "~~tax~~" and insert "or if the ordinance or resolution imposing the tax is adopted".

Page 8-line 15 Reinsert all stricken language.

Page 8-line 16 Reinsert all stricken language; before "the adoption" insert "or".

Page 9-line 6 Reinsert all stricken language.

Page 9-line 7 Before "specified" insert "or".

Page 14-line 9 Delete "39-15-203(a)(ii)(C) through (E) and".

Page 14-line 10 Delete "are" and insert "is".

Page 14-line 18 Delete "prior to the".

Page 14-line 19 Delete line through "act".

Page 14-line 21 After "continued" insert "pursuant to an election under W.S. 39-15-203(a)(ii)(D) or".

Page 14-line 22 After "act." insert "A proposition to continue any lodging tax under W.S. 39-15-204(a)(ii) in excess of two percent (2%) at the next election following the effective date of this act shall be presented on the ballot as "for or against the (county, city or town) (one percent (1%) or two percent (2%)) lodging tax.".

Page 15-line 11 Delete "prior to".

Page 15-line 12 Delete line through "act".

Page 16-line 1 Delete "prior to".

Page 16-line 2 Delete line through "act". SOMMERS, KINNER

HB0134H2002/FAILED

Page 1-line 4 After "tax;" insert "revising the distribution of the lodging tax; revising the requirements for distribution of lodging tax revenues;".

Page 1-line 11 After "assessment;" insert "providing applicability;".

Page 2-line 3 Delete entirely and insert "39-15-211(a)(ii)(A), (B), (D) and by creating a new".

Page 10-after line 9 Insert:

"(A) ~~During the first year the tax is imposed in a county, city or town, two percent (2%) shall be deducted for the costs to the state of initial implementation of collection and administration of the tax, and Ten percent (10%), including~~ one percent (1%) each year ~~thereafter~~ for state administrative costs, ~~with the proceeds to~~ shall first be deposited in the state general fund;".

Page 10-line 21 Strike "ninety percent (90%)" and insert "eighty percent (80%)".

Page 11-after line 22 Insert:

"(II) Except as provided by subdivision (III) of this subparagraph, the amount remaining not to exceed ~~ten percent (10%)~~ twenty percent (20%) of the total amount distributed shall be used for general revenue within the governmental entity imposing the tax. 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 remaining 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;".

Page 12-line 2 Delete "subparagraph" and insert "subparagraphs (D) or".

Page 12-after line 5 Insert:

"(1) ~~Sixty percent (60%)~~ Fifty percent (50%) shall be used to promote travel and tourism within the county, city or town imposing the tax in accordance with subdivision (I) of this subparagraph;

(2) ~~Ten percent (10%)~~ Twenty-five percent (25%) 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-five percent (25%) 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 by a county, city or town imposing a lodging tax at any rate 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%)~~ any rate, the amount collected shall be distributed as provided in subdivision (a)(ii)(B)(III) of this section;"

Page 14-line 10 Delete "(D)" and insert "(E)".

Page 16-after line 3 Insert:

"(c) The distribution under W.S. 39-15-211(a)(ii)(A) as amended by section 1 of this act shall not apply to a lodging tax imposed by any city, town or county until the next time that a proposition to impose or continue the tax is approved by the qualified electors of the city, town or county as provided in W.S. 39-15-203(a)(ii) following the effective date of this act."

HALLINAN

HB0134H2003/FAILED

Page 1-line 8 After "provisions;" insert "repealing the lodging tax exemption for outfitters and guides;"

Page 14-line 9 After "W.S." insert "39-15-105(a)(viii)(G),".

Page 14-line 10 Delete the Sommers, et al. second reading amendment (HB0134H2001/A) to this line. STITH

2/14/2020 H 2nd Reading:Passed

HB0134H3001/FAILED

(CORRECTED COPY)

Page 1-line 10 After "account;" insert "providing for a continuous appropriation;"

Page 1-line 11 After "assessment;" insert "providing a tax exemption for payment of lodging taxes;"

Page 1-after line 13 Insert:

"Section 1. W.S. 39-13-105.1 is created to read:

39-13-105.1. Additional exemptions.

(a) The following persons who are bona fide Wyoming residents at the time of claiming the exemption are entitled to receive the tax exemption provided by W.S. 39-11-105(a)(xlii):

(i) A person who pays a tax for lodging services imposed under W.S. 39-15-104(h)(i) or (ii).

(b) The exemption shall be an annual exemption of five dollars (\$5.00) of assessed value for each dollar paid in lodging taxes. The exemption shall apply to the tax year in which application is made for the exemption, but shall be based on lodging taxes paid in the prior tax year.

(c) In order to receive the exemption provided by this section the claimant shall file a sworn claim on or before the fourth Monday in May with the county assessor of the county in which the property against which the exemption is sought is located indicating:

(i) The claimant's right to the exemption as shown by documentation affirming payment of the lodging taxes;

(ii) That the claimant is listed as an owner of the property, that the property is the subject of a trust created by or for the benefit of the claimant or that the claimant is listed as a purchaser on a valid and effective contract for deed for the property and evidence of the contract for deed has been recorded with the county clerk;

(iii) The total tax benefit which the claimant expects to receive under this section to the best of the claimant's knowledge;

(iv) That the exemption shall be claimed by the claimant in not more than one (1) county in this state.

(d) Any county, city or town, school district or other political subdivision may request funding from the state in accordance with this subsection for any revenue loss caused by this section. To the extent funds are available in the Wyoming tourism reserve and projects account created by W.S. 39-15-111(p)(i)(B), the state auditor shall provide funds from the account to compensate the county, city or town, school district or other political subdivision for revenue losses attributable to tax exemptions provided by this section. In the event funds within the account are insufficient to compensate all counties, cities or towns, school districts or other political subdivisions, funds shall be provided on a proportional basis. Application shall be made to the state auditor in a manner and on forms prescribed by the state auditor. By September 1 of each year, application shall be made for the previous tax year."

Page 1-line 15 Delete "1." and insert "2."; after "W.S." insert "39-11-105(a) by creating a new paragraph (xlii),".

Page 2-after line 4 Insert:

"39-11-105. Exemptions.

(a) The following property is exempt from property taxation:

(xlii) The property of persons to the extent provided by W.S. 39-13-105.1."

Page 4-line 22 After "legislature" insert ", except as provided by W.S. 39-13-105.1(d), for which funds within the account are continuously appropriated to the state auditor".

Page 14-line 9 Delete "2." and insert "3."

Page 14-line 12 Delete "3." and insert "4."

Page 16-line 5 Delete "4." and insert "5.". LAURSEN

HB0134H3002/ADOPTED

Page 1-line 3 After "collected;" insert "providing an exemption;".

Page 1-line 16 After "(h)," insert "39-15-105(a) by creating a new paragraph (x),".

Page 2-lines 14 through 20 Delete all new language including the Schwartz committee of the whole amendment (HB0134HW002/A) to these lines.

Page 3-after line 12 Insert:

"39-15-105. Exemptions.

(a) The following sales or leases are exempt from the excise tax imposed by this article:

(x) Sales of lodging services offered by any county fair board during a county fair or other board authorized events.". SCHWARTZ

HB0134H3003/FAILED

Delete the Laursen third reading amendment (HB0134H3001/AC) entirely and further amend as follows:

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

Page 1-line 16 After "(h)," insert "39-15-105 by creating a new subsection (c),".

Page 3-after line 12 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, JENNINGS

ROLL CALL

Ayes: Representative(s) Clem, Edwards, Gray, Hallinan, Jennings, Laursen Dan, Lindholm, Loucks, Miller, Piiparinen, Salazar, Stith, Styvar, Tass, Washut, Winter

Nays: Representative(s) Barlow, Blackburn, Blake, Brown, Burkhart, Burlingame, Clausen, Clifford, Connolly, Crank, Dayton-Selman, Duncan, Eklund, Eyre, Flitner, Freeman, Furphy, Greear, Haley, Harshman, Hunt, Kinner, Kirkbride, Larsen Lloyd, Macguire, Newsome, Nicholas, Obermueller, Olsen, Paxton, Pelkey, Pownall, Roscoe, Schwartz, Simpson, Sommers, Sweeney, Walters, Western, Wilson, Yin, Zwonitzer

Excused: Representative(s) Henderson, Northrup

Ayes 16 **Nays** 42 **Excused** 2 **Absent** 0 **Conflicts** 0

HB0134H3004/FAILED

Delete the Laursen third reading amendment (HB0134H3001/AC) entirely and further amend as follows:

Page 1-line 9 Delete "creating the Wyoming tourism".

Page 1-line 10 Delete "reserve and projects account;".

Page 4-lines 20 and 22 Delete entirely and insert "school foundation program account.". LINDHOLM

2/17/2020 H 3rd Reading:Passed 39-19-2-0-0

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, Kinner, Kirkbride, Larsen Lloyd, Macguire, Newsome, Nicholas, Obermueller, Olsen, Paxton, Pelkey, Pownall, Roscoe, Schwartz, Simpson, Stith, Sweeney, Walters, Wilson, Yin, Zwonitzer

Nays: Representative(s) Blackburn, Clem, Edwards, Gray, Hallinan, Hunt, Jennings, Laursen Dan, Lindholm, Loucks, Miller, Piiparinen, Salazar, Sommers, Styvar, Tass, Washut, Western, Winter

Excused: Representative(s) Henderson, Northrup

Ayes 39 Nays 19 Excused 2 Absent 0 Conflicts 0

2/18/2020 S Received for Introduction

2/24/2020 S Introduced and Referred to S02 - Appropriations

2/26/2020 S02 - Appropriations:Recommend Amend and Do Pass 4-1-0-0-0

ROLL CALL

Ayes: Senator(s) Agar, Bebout, Gierau, Kinskey

Nays: Senator Hicks

Ayes 4 Nays 1 Excused 0 Absent 0 Conflicts 0

2/26/2020 S Placed on General File

**HB0134SS001.01/ADOPTED (TO ENGROSSED COPY)
(CORRECTED CORRECTED COPY)
[DIVIDED AMENDMENT]**

Page 1-line 5 Delete entirely.

Page 1-line 6 Delete "ordinance or resolution;".

Page 1-line 6 Delete "amending a definition;".

Page 1-line 15 Delete "39-15-101(a)(xv),".

Page 2-line 2 After "(p)," delete balance of line.

Page 2-line 3 Delete "(F)(intro) and (I)," and insert "39-15-203(a)(ii)(D),".

Page 2-lines 7 through 18 Delete entirely.

Page 7 Delete entirely.

Page 8-lines 1 through 13 Delete entirely.

Page 9-lines 18 through 23 Delete entirely.

Page 10-lines 1 through 18 Delete entirely.

Page 16-line 8 After "39-15-203(a)(ii)(D)" insert "." and delete balance of line.

Page 16-line 9 Delete line through "act.". BEBOUT, CHAIRMAN

HB0134SS001.02/FAILED (TO ENGROSSED COPY)
(CORRECTED CORRECTED COPY)
[DIVIDED AMENDMENT]

Page 4-line 11 Delete "Eighty percent (80%)" and insert "Seventy percent (70%)". BEBOUT, CHAIRMAN

HB0134SW001/WITHDRAWN

HB0134SW002/FAILED (TO ENGROSSED COPY)
Page 12-lines 13 through 17 Delete all new language. COE, BEBOUT

2/26/2020 S COW:Passed

HB0134S2001/ADOPTED (TO ENGROSSED COPY)
Page 12-line 16 Delete entirely.

Page 12-line 17 Delete line through "experience,". COE, BEBOUT

HB0134S2002/FAILED (TO ENGROSSED COPY)
Page 1-line 4 After "exemption;" delete balance of line.

Page 1-line 7 Delete "repealing conflicting provisions;".

Page 2-line 3 Delete the Senate standing committee amendment (HB0134SS001.01/ACCE) to this line; delete line through "39-15-204(a)(ii)".

Page 2-line 4 After "39-15-211(a)(ii)(B)(I)" delete balance of line.

Page 2-line 5 Delete "subparagraph (H)".

Page 3-line 1 Delete "five percent (5%) as".

Page 3-line 2 Delete "follows:".

Page 3-line 4 Delete "(i)".

Page 3-line 5 Delete "; and" and insert ".".

Page 3-lines 7 and 8 Delete entirely.

Page 4-line 9 Delete "39-15-104(h)(i)" and insert "39-15-104(h)".

Page 5-lines 5 through 21 Delete entirely.

Page 6 Delete entirely.

Page 8-lines 15 through 23 Delete entirely.

Page 9-lines 1 through 16 Delete entirely.

Page 10-lines 20 through 23 Delete entirely.

Page 11-lines 1 through 10 Delete entirely.

Page 13-lines 11 through 23 Delete entirely.

Pages 14 through 16 Delete entirely

Page 17-lines 1 through 17 Delete entirely.

Page 17-line 19 Delete "Section 4." and insert "Section 2.". MONIZ

ROLL CALL

Ayes: Senator(s) Agar, Anselmi-Dalton, Biteman, Boner, Bouchard, Dockstader, Hicks, Hutchings, James, Moniz, Steinmetz

Nays: Senator(s) Anderson, Baldwin, Bebout, Coe, Driskill, Ellis, Gierau, Kinskey, Kost, Landen, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Von Flatern, Wasserburger

Conflicts: Senator Case

Ayes 11 **Nays** 18 **Excused** 0 **Absent** 0 **Conflicts** 1

HB0134S2003/WITHDRAWN

HB0134S2004/ADOPTED (TO ENGROSSED COPY)

Page 2-line 1 After "by creating" delete "a".

Page 2-line 2 Delete "subsection" and insert "subsections"; after "(p) insert "and (q)".

Page 6-after line 13 Insert:

"(q) No funds distributed to the Wyoming tourism account or the Wyoming tourism reserve and projects account as provided by subsection (p) of this section shall be expended for lobbying or legislative activities associated with any Wyoming local government or the Wyoming legislature.". BITEMAN

HB0134S2005/FAILED (TO ENGROSSED COPY)

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

Page 2-line 1 After "(x)" insert "and by creating a new subsection (c)".

Page 3-after line 17 Insert:

"(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.". BITEMAN

ROLL CALL

Ayes: Senator(s) Agar, Biteman, Boner, Bouchard, Dockstader, James, Moniz, Steinmetz

Nays: Senator(s) Anderson, Anselmi-Dalton, Baldwin, Bebout, Coe, Driskill, Ellis, Gierau, Hicks, Hutchings, Kinskey, Kost, Landen, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Von Flatern, Wasserburger

Conflicts: Senator Case

Ayes 8 **Nays** 21 **Excused** 0 **Absent** 0 **Conflicts** 1

HB0134S2006/FAILED

(TO ENGROSSED COPY)

Page 2-line 4 Delete entirely and insert "39-15-211(a)(ii)(B)(I), (II) and (III)(intro)".

Page 2-line 5 Delete "subparagraph (H)".

Page 12-line 7 After "(I)" strike balance of line.

Page 12-line 8 Strike through "subparagraph," after "least" insert "sixty percent (60%) and not more than".

Page 13-lines 11 through 15 Delete entirely and insert:

"(II) ~~Except as provided by subdivision (III) of this subparagraph, the amount remaining not to exceed~~ Ten percent (10%) of the total amount distributed shall be used for general revenue within the governmental entity imposing the tax. 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 remaining~~ this 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;

(III) ~~If the conditions specified in subparagraphs (D) through (G) of this paragraph are met, Not more than thirty percent (30%) of the total amount collected less the cost of collection as provided by subparagraph (a)(ii)(A) of this section shall be distributed as follows: may 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, cities and towns under the same terms and conditions as provided under subdivision (II) 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.~~".

Page 13-lines 17 through 23 Delete entirely.

Page 14 Delete entirely.

Page 15-lines 1 through 17 Delete entirely.

Page 15-line 19 Delete "39-15-211(a)(ii)(D)" and insert "39-15-211(a)(ii)(B)(III)(1) through (3) and (D)". ANSELMI-DALTON, BONER

2/27/2020 S 2nd Reading:Passed

**HB0134S3001/FAILED (TO ENGROSSED COPY)
(CORRECTED COPY)**

Page 3-line 1 Before "five" insert "up to".

Page 3-lines 4 and 5 Delete entirely and insert:

"(i) A tax in each county to be distributed as provided in W.S. 39-15-111(p)(i) in the following amounts:

(A) Three percent (3%) in any county where a one percent (1%) assessment on the sale of lodging services raised two million dollars (\$2,000,000.00) or more in revenue in the previous tax year or the department of revenue estimates that a one percent (1%) assessment on the sale of lodging services would generate two million dollars (\$2,000,000.00) or more in revenue in the applicable tax year;

(B) Two percent (2%) in any county where a one percent (1%) assessment on the sale of lodging services raised seven hundred fifty thousand dollars (\$750,000.00) or more but less than two million dollars (\$2,000,000.00) in revenue in the previous tax year or the department of revenue estimates that a one percent (1%) assessment on the sale of lodging services would generate seven hundred fifty thousand dollars (\$750,000.00) or more but less than two million dollars (\$2,000,000.00) in revenue in the applicable tax year;

(C) Zero percent (0%) in any county that is not subject to subparagraph (A) or (B) of this paragraph."

Page 3-line 7 After "(2%)" insert "in each county". BITEMAN

HB0134S3002/FAILED (TO ENGROSSED COPY)

Delete the Senate standing committee amendment (HB0134SS001.01/ACCE) entirely;
Delete the Coe, et al. second reading amendment (HB0134S2001/AE) entirely;
Delete the Biteman second reading amendment (HB0134S2004/AE) entirely;
Delete the Biteman third reading amendment (HB0134S3001/AE) entirely;
Further amend the engrossed copy as follows:

Page 1-line 1 Delete "imposing a statewide".

Page 1-lines 2 through 6 Delete entirely.

Page 1-line 7 Before "authorized" insert "amending"; delete "repealing conflicting provisions;".

Page 1-line 8 After "account;" delete "creating the Wyoming".

Page 1-line 9 Delete "tourism reserve and projects account;".

Page 1-line 10 Delete "implementation of the new assessment" and insert "a self-financed program to market and expand Wyoming tourism".

Page 1-lines 15 and 16 Delete entirely.

Pages 2 through 16 Delete entirely.

Page 17-lines 1 through 17 Delete entirely and insert:

"Section 1. W.S. 9-12-1003 through 9-12-1005 are created to read:

9-12-1003. Authority to accept donations.

The board and office may accept grants, donations, contributions and gifts from any source for expenditures for any purpose consistent with the powers and duties conferred on the board and office for credit to the Wyoming tourism account pursuant to W.S. 9-12-1004(a). The board and office may suggest and solicit specific contribution amounts to help market, develop, maintain and expand Wyoming tourism in state, national and foreign markets.

9-12-1004. Creation of account; collection of annual fee; disposition of proceeds.

(a) All monies received by the board and office shall be deposited in the state treasury. The state treasurer shall deposit the monies to the credit of the Wyoming tourism account, which is hereby created. Funds in the account are continuously appropriated to the board and office and shall only be expended for the operation of the Wyoming tourism board and the Wyoming office of tourism and to administer this article. Investment earnings on monies in the account shall be deposited to the credit of the account. Notwithstanding W.S. 9-2-1008 or 9-4-207, unexpended funds in the account shall not revert. The board and office shall report the balance of the account each fiscal year to the joint travel, recreation, wildlife and cultural resources interim committee.

(b) The office shall collect an annual fee not to exceed five hundred dollars (\$500.00) from all tourism vendors. Fees collected by the office shall be deposited with the state treasurer and credited to the Wyoming tourism account.

9-12-1005. Refund.

(a) Any tourism vendor who has paid any assessment as provided in this article is entitled to a prompt refund of the contribution from the board upon request. A claim for a refund shall be made to the board not less than thirty (30) nor more than ninety (90) days from the date of the payment. The claim shall be made on a form prescribed and furnished by the board.

(b) Before processing any claim for refund under this section, the board may require any additional information or affirmation under penalty of perjury that it deems necessary to determine the validity of the claim.

Section 2. W.S. 9-12-1001(h) and 9-12-1002(a)(intro) are amended to read:

9-12-1001. Wyoming tourism board; creation; composition; appointment; terms; compensation.

(h) For purposes of this article:

(i) "Board" means the Wyoming tourism board;

(ii) "Office" means the Wyoming office of tourism;

(iii) "Tourism vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions or services that fall under a North American Industry Classification System (NAICS) classification in the sector of arts, entertainment and recreation, sector 71, or accommodation and food services, sector 72.

9-12-1002. General powers and duties of the board; rulemaking authority.

(a) The board shall be responsible for implementing the tourism program and functions assigned to the Wyoming business council under the Wyoming Economic Development Act, including receiving and disbursing funds under W.S. 9-12-1003 through 9-12-1005 and the expenditure of all funds appropriated for the tourism program and shall:.

Page 17-line 19 Delete "Section 4." and insert "Section 3.". JAMES

ROLL CALL

Ayes: Senator(s) Agar, Biteman, Boner, Bouchard, Hutchings, James

Nays: Senator(s) Anderson, Anselmi-Dalton, Baldwin, Bebout, Coe, Dockstader, Driskill, Ellis, Gierau, Hicks, Kinskey, Kost, Landen, Moniz, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Steinmetz, Von Flatern, Wasserburger

Conflicts: Senator Case

Ayes 6 **Nays** 23 **Excused** 0 **Absent** 0 **Conflicts** 1

HB0134S3003/FAILED (TO ENGROSSED COPY)

Delete the James third reading amendment (HB0134S3002/AE) entirely and further amend as follows:

Page 1-line 8 After "account;" delete balance of line.

Page 1-line 9 Delete line through "account;".

Page 5-lines 1 through 3 Delete entirely and insert "school foundation program account.". HICKS

ROLL CALL

Ayes: Senator(s) Agar, Bebout, Biteman, Boner, Bouchard, Case, Dockstader, Hicks, Hutchings, James, Moniz, Scott, Steinmetz

Nays: Senator(s) Anderson, Anselmi-Dalton, Baldwin, Coe, Driskill, Ellis, Gierau, Kinskey, Kost, Landen, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Von Flatern, Wasserburger

Ayes 13 **Nays** 17 **Excused** 0 **Absent** 0 **Conflicts** 0

2/28/2020 S 3rd Reading:Passed 16-13-0-0-1

ROLL CALL

Ayes: Senator(s) Anderson, Baldwin, Bebout, Coe, Driskill, Gierau, Kost, Landen, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Von Flatern, Wasserburger

Nays: Senator(s) Agar, Anselmi-Dalton, Biteman, Boner, Bouchard, Dockstader, Ellis, Hicks, Hutchings, James, Kinskey, Moniz, Steinmetz

Conflicts: Senator Case

Ayes 16 **Nays** 13 **Excused** 0 **Absent** 0 **Conflicts** 1

2/28/2020 H Received for Concurrence

3/2/2020 H Concur:Passed 47-13-0-0-0

ROLL CALL

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

Nays: Representative(s) Clem, Edwards, Gray, Hallinan, Jennings, Laursen Dan, Lindholm, Miller, Salazar, Sommers, Styvar, Washut, Winter

Ayes 47 **Nays** 13 **Excused** 0 **Absent** 0 **Conflicts** 0

3/2/2020 Assigned Number HEA No. 0007

3/3/2020 H Speaker Signed HEA No. 0007

3/3/2020 S President Signed HEA No. 0007

3/6/2020 Governor Signed HEA No. 0007

3/6/2020 Assigned Chapter Number 14

Chapter No. 14 Session Laws of Wyoming 2020