

HOUSE BILL NO. HB0174

Local government sales and use taxes.

Sponsored by: House Education Committee

A BILL

for

1 AN ACT relating to sales and use taxes; imposing a one
 2 percent sales and use tax for distribution to local
 3 governments; authorizing local governments to impose a
 4 portion of the local optional sales and use tax by
 5 resolution; decreasing the maximum amount of local optional
 6 sales and use taxes; providing applicability; providing
 7 that the bill is effective contingent upon enactment of
 8 other legislation; and providing for an effective date.

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

11

12 **Section 1.** W.S. 39-15-104 by creating a new
 13 subsection (j), 39-15-111(b)(intro) and by creating a new
 14 subsection (r), 39-15-203(a)(i)(F)(intro), (I), (II), (IV)
 15 and (V), 39-15-204(a)(iv), 39-16-104 by creating a new
 16 subsection (g), 39-16-111(b)(intro) and by creating a new

1 subsection (p), 39-16-203(a)(i)(F)(intro), (I), (II), (IV)
2 and (V) and 39-16-204(a)(iii) are amended to read:

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4 **39-15-104. Taxation rate.**

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6 (j) In addition to the sales tax under subsections
7 (a) and (b) of this section there is imposed an additional
8 sales tax of one percent (1%) which shall be administered
9 as if the sales tax rate under this section was increased
10 from four percent (4%) to five percent (5%). The revenue
11 from the additional tax under this subsection shall be
12 distributed as provided in W.S. 39-15-111(r).

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14 **39-15-111. Distribution.**

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

22

1 (r) All revenue collected by the department under
2 W.S. 39-15-104(j) shall be distributed under W.S.
3 39-15-211(a)(i) as if each county had imposed a one percent
4 (1%) tax under W.S. 39-15-204(a)(i), provided that no funds
5 distributed under this subsection shall be expended
6 pursuant to W.S. 39-15-211(a)(i)(C).

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8 **39-15-203. Imposition.**

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10 (a) Taxable event. The following shall apply:

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12 (i) The following provisions apply to imposition
13 of the general purpose excise tax under W.S.
14 39-15-204(a)(i):

15
16 (F) In lieu of the requirements of
17 ~~subparagraph (C) of~~ this paragraph providing for the
18 submission of the proposition ~~at subsequent elections, to~~
19 the electors, up to one percent (1%) of the tax authorized
20 under W.S. 39-15-204(a)(i) may be imposed by a resolution
21 under this subparagraph and any tax imposed under this
22 paragraph may be continued by an election or by a
23 resolution as provided in this subparagraph. For the tax to

1 be continued by an election, the county commissioners, with
2 the concurrence of the governing bodies of fifty percent
3 (50%) of the municipalities, shall submit a proposition to
4 the voters establishing the term of the tax as permanent.
5 The proposition under this subparagraph shall be submitted
6 in the same manner as a proposition to impose the tax under
7 subparagraph (C) of this paragraph provided that the
8 proposition shall be submitted as a separate question at
9 the same election with a proposition to impose or continue
10 the tax under subparagraph (C) of this paragraph. The tax
11 may be imposed or continued by resolution, subject to the
12 following terms and conditions:

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14 (I) If the tax is in excess of the one
15 percent (1%) that can be imposed by resolution under this
16 subparagraph, the tax shall be initially imposed following
17 approval of the electorate in accordance with subparagraphs
18 (B) and (C) of this paragraph;

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20 (II) The tax shall be imposed or
21 continued if favorably supported by a resolution adopted by
22 the governing body of the county and by ordinances adopted

1 by the governing bodies of at least a majority of the
2 incorporated municipalities within the county;

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4 (IV) Excise taxes shall be imposed
5 under this subparagraph only if the county clerk has
6 certified to the county treasurer that a sufficient number
7 of ordinances or resolutions to impose the tax under this
8 subparagraph have been adopted and that the amount of the
9 tax imposed does not exceed one percent (1%). Within five
10 (5) days of receipt of such certification from the county
11 clerk, the county treasurer shall notify the department of
12 revenue of this tax. Excise taxes shall be continued under
13 this subparagraph only if the county clerk has certified to
14 the county treasurer that a sufficient number of ordinances
15 or resolutions to continue the tax under this subparagraph
16 have been adopted at least ninety (90) days prior to the
17 election to determine the continuation of the tax. Within
18 five (5) days of receipt of such certification from the
19 county clerk, the county treasurer shall notify the
20 department of revenue of this tax. If the tax is not
21 continued pursuant to this subparagraph it shall be subject
22 to the provisions of subparagraph (C) of this paragraph for
23 continuation;

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39-15-204. Taxation rate.

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(V) The tax may be terminated in the same manner as it was imposed or continued under subdivisions (II) and (IV) of this subparagraph except that ordinances and resolutions shall be for the rescinding of the tax. If the tax is continued under subdivisions (II) and (IV) of this subparagraph, it may also be terminated by an election to rescind the tax conducted subject to subparagraphs (B) through (D) of this paragraph.

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

(iv) In no event shall the total excise tax imposed within any county under the provisions of paragraphs (i), (iii) and (vi) of this subsection exceed ~~three percent (3%)~~ two percent (2%);

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2 **39-16-104. Taxation rate.**

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4 (g) In addition to the use tax under subsections (a)
5 and (b) of this section there is imposed an additional use
6 tax of one percent (1%) which shall be administered as if
7 the use tax rate under this section was increased from four
8 percent (4%) to five percent (5%). The revenue from the
9 additional tax under this subsection shall be distributed
10 as provided in W.S. 39-16-111(p).

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12 **39-16-111. Distribution.**

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14 (b) Revenues earned under this article during each
15 fiscal year shall be recognized as revenue during that
16 fiscal year for accounting purposes. Except as otherwise
17 provided in subsection (p) of this section, revenue
18 collected by the department from the taxes imposed by this
19 article shall be transferred to the state treasurer who
20 shall, as specified by the department:

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22 (p) All revenue collected by the department under
23 W.S. 39-16-104(g) shall be distributed under W.S.

1 39-16-211(a)(i) as if each county had imposed a one percent
2 (1%) tax under W.S. 39-16-204(a)(i), provided that no funds
3 distributed under this subsection shall be expended
4 pursuant to W.S. 39-16-211(a)(i)(C).

5

6 **39-16-203. Imposition.**

7

8 (a) Taxable event. The following shall apply:

9

10 (i) The following provisions apply to imposition
11 of the general purpose excise tax under W.S.
12 39-16-204(a)(i):

13

14 (F) In lieu of the requirements of
15 ~~subparagraph (C) of this paragraph providing for the~~
16 ~~submission of the proposition at subsequent elections, the~~
17 to the electors, up to one percent (1%) of the tax
18 authorized under W.S. 39-16-204(a)(i) may be imposed by a
19 resolution under this subparagraph and any tax imposed
20 under this paragraph may be continued by an election or by
21 a resolution as provided in this subparagraph. For the tax
22 to be continued by an election, the county commissioners,
23 with the concurrence of the governing bodies of fifty

1 percent (50%) of the municipalities, shall submit a
2 proposition to the voters establishing the term of the tax
3 as permanent. The proposition under this subparagraph shall
4 be submitted in the same manner as a proposition to impose
5 the tax under subparagraph (C) of this paragraph provided
6 that the proposition shall be submitted as a separate
7 question at the same election with a proposition to impose
8 or continue the tax under subparagraph (C) of this
9 paragraph. The tax may be imposed or continued by
10 resolution, subject to the following terms and conditions:

11

12 (I) If the tax is in excess of the one
13 percent (1%) that can be imposed by resolution under this
14 subparagraph, the tax shall be initially imposed following
15 approval of the electorate in accordance with subparagraphs
16 (B) and (C) of this paragraph;

17

18 (II) The tax shall be imposed or
19 continued if favorably supported by a resolution adopted by
20 the governing body of the county and by ordinances adopted
21 by the governing bodies of at least a majority of the
22 incorporated municipalities within the county;

23

1 (IV) Excise taxes shall be imposed
2 under this subparagraph only if the county clerk has
3 certified to the county treasurer that a sufficient number
4 of ordinances or resolutions to impose the tax under this
5 subparagraph have been adopted and that the amount of the
6 tax imposed does not exceed one percent (1%). Within five
7 (5) days of receipt of such certification from the county
8 clerk, the county treasurer shall notify the department of
9 revenue of this tax. Excise taxes shall be continued under
10 this subparagraph only if the county clerk has certified to
11 the county treasurer that a sufficient number of ordinances
12 or resolutions to continue the tax under this subparagraph
13 have been adopted at least ninety (90) days prior to the
14 election to determine the continuation of the tax. Within
15 five (5) days of receipt of such certification from the
16 county clerk, the county treasurer shall notify the
17 department of revenue of this tax. If the tax is not
18 continued pursuant to this subparagraph it shall be subject
19 to the provisions of subparagraph (C) of this paragraph for
20 continuation;

21

22 (V) The tax may be terminated in the
23 same manner as it was imposed or continued under

1 subdivisions (II) and (IV) of this subparagraph except that
2 ordinances and resolutions shall be for the rescinding of
3 the tax. If the tax is continued under subdivisions (II)
4 and (IV) of this subparagraph, it may also be terminated by
5 an election to rescind the tax conducted subject to
6 subparagraphs (B) through (D) of this paragraph.

7

8 **39-16-204. Taxation rate.**

9

10 (a) In addition to the state tax imposed under W.S.
11 39-16-101 through 39-16-111 any county of the state may
12 impose the following excise taxes, any city or town may
13 impose the tax authorized by paragraph (vi) of this
14 subsection and any resort district may impose the tax
15 authorized by paragraph (iv) of this subsection:

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17 (iii) In no event shall the total excise tax
18 imposed within any county under the provisions of
19 paragraphs (i), (ii) and (v) of this subsection exceed
20 ~~three percent (3%)~~ two percent (2%);

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22 **Section 2.** For any tax under W.S. 39-15-204(a)(i), or
23 39-16-204(a)(i) that is currently in effect, the provisions

1 of this act shall be effective in each county upon the
2 expiration of the current optional tax in the county and no
3 optional tax shall be continued in excess of the amounts
4 specified in W.S. 39-15-204(a)(iv) and 39-16-204(a)(iii) as
5 amended by this act.

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7 **Section 3.** This act shall only be effective if 2021
8 House Bill 0061 is enacted into law.

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10 **Section 4.** This act is effective July 1, 2021.

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(END)