

ORIGINAL HOUSE
BILL NO. HB0020

ENROLLED ACT NO. 8, HOUSE OF REPRESENTATIVES

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING
2015 GENERAL SESSION

AN ACT relating to the administration of government; clarifying statutory duties; requiring entities to provide direction to the state treasurer on the allocation and distribution of funds as specified; requiring submission of acknowledgement and receipt as specified; and providing for an effective date.

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

Section 1. W.S. 9-2-113(a), 9-2-1026.5(b), 9-3-201(c), 9-5-104(b)(intro), 9-15-103(c), 11-18-109, 11-25-105(h), 14-1-205(b), 15-5-422(a), 16-9-209(e), 17-4-131(a), 24-2-110(c)(intro), 26-4-102(b)(intro), 26-10-107, 26-33-108, 27-3-202, 27-3-205(a), 27-3-211(a), 27-14-704(b), 31-9-208, 31-9-409, 33-3-107, 33-7-103(b), 33-9-108, 33-10-114(a), 33-12-139(c), 39-14-109(f)(ii), 39-14-209(f)(ii), 39-14-309(f)(ii), 39-14-409(f)(ii), 39-14-509(f)(ii), 39-14-609(f)(ii), 39-14-709(f)(ii), 39-15-111(b)(intro), (i), (ii), (iii)(intro) and (c), 39-15-203(a)(iii)(F), 39-15-211(a)(intro), (ii)(C) and (b)(intro), 39-16-111(b)(intro), (i), (ii), (iii)(intro) and (d), 39-16-203(a)(ii)(F), 39-16-211(a)(intro), (b)(intro) and (i), 39-17-111(a), (b), (c)(intro), (d)(intro), (ii) and (f), 39-17-211(a) through (c)(d)(intro) and (e), 39-18-111(a)(intro) and 39-22-111(a)(intro) and (ii) are amended to read:

9-2-113. Division of vocational rehabilitation; federal and state funds; custody and disbursement by state treasurer; gifts.

(a) The state treasurer is the custodian of all funds received from the federal government for vocational rehabilitation or to implement any agreements authorized by this act. The ~~state treasurer~~ division of vocational rehabilitation shall disburse federal and state funds

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available for those purposes ~~upon certification by the division and submit receipt and acknowledgement to the state treasurer.~~

9-2-1026.5. Federal library funds.

(b) The state treasurer is custodian of all federal funds allocated to the state for statewide library services. ~~The director shall disburse the funds on the requisition of the director and~~ subject to other all provisions of law and submit receipt and acknowledgement to the state treasurer.

9-3-201. Group prepaid plans authorized; agreements with insurance companies authorized; limitation on authorized plans and companies; payroll deductions; self-insurance programs; optional school district participation in plan.

(c) Upon a request in writing from any employee of the state of Wyoming, any covered political subdivision thereof or a participating school district, the state ~~treasurer~~ auditor or the proper officer in any political subdivision or school district may deduct from the wages of the employee the amount of the premium which the employee has agreed to pay for the prepaid plans or insurance, and to pay or remit the payment directly to the prepaid plan or insurance company issuing the group plan or insurance.

9-5-104. State building commission; state office buildings; authority to maintain; rental; use of proceeds.

(b) Every department occupying space in a building authorized under subsection (a) of this section, if required to do so by the general services division, in accordance with rules of the state building commission,

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shall pay to the ~~state treasurer~~ general services division an annual rental plus a pro rata share of maintenance, janitorial services, utilities and other overhead costs necessary to maintain the building in as good a condition as reasonable and proper use will permit. Payments under this subsection shall be made to the ~~state treasurer~~ general services division for deposit into a separate account, with receipt and acknowledgement submitted to the state treasurer, to be allocated as follows:

9-15-103. Wyoming wildlife and natural resource trust account created; income account created; expenditures; purposes.

(c) Individuals and other entities may also grant, give, transfer, bequest or donate funds to the trust account or the income account. Such funds shall be credited by the board, with receipt and acknowledgement submitted to the state treasurer, to either the trust account or the income account, as appropriate, in a manner consistent with the conditions attached to their receipt.

11-18-109. Disposition of collected fees and monies in general fund; payment of expenses of board.

(a) All fees and monies collected by the Wyoming livestock board or any of its officers, agents or employees, not specifically required by law to be credited to a different fund, shall be placed by the ~~state treasurer~~ board in the general fund with receipt and acknowledgement submitted to the state treasurer.

(b) The expenses incurred in the conduct of the business of the Wyoming livestock board, the state veterinarian and the director, including the per diem of members of the board, the salaries or wages of the

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director, deputy state veterinarians and other necessary employees, traveling expenses, furnishing of offices, stationery, supplies and all other expenditures necessary and incident thereto, shall be paid out of the general fund appropriations provided by law. All expenses shall be itemized on the proper vouchers, approved by the director, covered by proper receipts, and paid by the state ~~treasurer~~ auditor from money appropriated by law.

11-25-105. Pari-mutuel permits; fees and reports; disposition of funds; enforcement of provisions.

(h) The commission shall observe and supervise the conduct of pari-mutuel wagering under permits issued by the commission and shall appoint one (1) of its members or employ one (1) or more persons to represent the commission in the administration and enforcement of this act and in the supervision of the conduct of pari-mutuel wagering and the events in connection therewith under each permit issued. Representatives of the commission shall have access to the events and to the pari-mutuel booths and records and shall be paid an amount determined by the commission plus expenses and mileage as fixed by law for state officers, payment therefor to be made by the state ~~treasurer~~ auditor.

14-1-205. Application to department of transportation for emancipated status on driver's license; fee.

(b) An applicant under this section shall pay two dollars (\$2.00) to the division. The ~~state treasurer~~ department of transportation shall deposit the fees in the manner prescribed by law for driver's license and identification card fees and submit receipt and acknowledgement to the state treasurer.

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15-5-422. Payments; when and how made; protections; nonassignability; qualified domestic relations order.

(a) Payments made under this article shall be made to the beneficiaries on or before the fifth day of each month and shall be made by voucher drawn against the firemen's pension account and paid by the state ~~treasurer~~auditor out of the account. No payments made under this article are subject to judgment, attachment, execution, garnishment or other legal process and are not assignable nor shall the board recognize any assignment nor pay over any sum assigned.

16-9-209. Special fee.

(e) Except as provided in subsection (g) of this section, all special fees billed and collected by a local exchange company or radio communications service provider shall be transmitted to the ~~state treasurer~~public service commission not later than the last day of the month following the end of the month in which the special fee is collected. All special fees received by the ~~state treasurer~~public service commission shall be deposited in the account established by W.S. 16-9-208 with receipt and acknowledgement submitted to the state treasurer.

17-4-131. Disposition of fees.

(a) The ~~state treasurer~~secretary of state, shall credit sixty percent (60%) of all fees collected ~~by the secretary of state~~ under W.S. 17-4-101 through 17-4-130 to the general fund and the balance to a separate account. Annually, on July 1, monies within the account in excess of three hundred fifty thousand dollars (\$350,000.00) shall be credited to the general fund. Pooled interest on the account shall be credited to the general fund. The

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secretary of state shall submit receipt and acknowledgement of all deposits and credits under this section to the state treasurer.

24-2-110. Cooperation with counties in construction and maintenance of county roads; allocation of costs; state-county road construction account established.

(c) The gasoline license tax revenues distributed by the ~~state treasurer~~ department of transportation under W.S. 39-17-111(d)(ii) shall be sent to the county treasurers of the various counties and placed in a separate fund in each county earning its own interest and be expended by the board of county commissioners solely for the road construction and maintenance fund program and as otherwise provided in this subsection. This money shall be allocated as follows:

26-4-102. Record of receipts; payment to treasurer; credit to fund.

(b) The commissioner shall promptly ~~pay~~ deposit all monies he receives from any charges to the ~~state treasurer for credit to the~~ general fund, with receipt and acknowledgement submitted to the state treasurer, except that:

26-10-107. Account; disbursement.

(a) Out of each fee the commissioner receives for application for an original agent's license as provided in W.S. 26-4-101(a)(v)(A)(I) and (B)(I), and deposits with the state treasurer, the ~~state treasurer~~ commissioner, shall place sixty percent (60%) thereof in an account of the state board of insurance agent's examiners and the remaining forty percent (40%) in the general fund. If the

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amount in the account exceeds the sum of five thousand dollars (\$5,000.00), the excess shall be deposited in the general fund. The commissioner shall submit receipt and acknowledgement of all deposits under this section to the state treasurer.

(b) The ~~state treasurer~~ commissioner shall make payments out of the account on warrants drawn by the state auditor, upon vouchers issued and signed by the president and secretary-treasurer of the board, for any expenditure required to carry out lawful board duties.

26-33-108. Payments from account.

The state ~~treasurer~~ auditor, at the direction of the commissioner, shall issue a warrant in satisfaction of each claim submitted to him against the account after receipt of a certified copy of a final judgment from a court having jurisdiction, or a settlement agreement signed by a claimant, a qualified representative of the insurance carrier and the commissioner, with original signatures. The warrant shall be for the amount exceeding fifty thousand dollars (\$50,000.00) or limits of other underlying coverage, if greater, set forth in the judgment or settlement, subject to the limitation that the amounts paid from the account shall not exceed one million dollars (\$1,000,000.00) in any calendar year for one (1) or more awards or settlements against an individual physician.

27-3-202. Administration of fund.

(a) The ~~state treasurer~~ department is the custodian of the fund and shall administer the fund and issue warrants upon the fund in accordance with the directions of the department or regulations of the commission. ~~He~~ The state treasurer shall maintain a clearing account, an

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unemployment trust fund account and a benefit account separately within the fund as specified by the department.

(b) All funds payable to the fund shall be deposited by the department or its authorized representative ~~with the state treasurer~~ in the clearing account, with receipt and acknowledgement submitted to the state treasurer. In addition, all funds collected from the employment support fund under W.S. 27-3-505(a) shall be deposited by the department in the clearing account, for clearance only, and shall not become a part of the fund. After clearance, funds collected for the employment support fund under W.S. 27-3-505(a) shall be deposited in the employment support fund created by W.S. 27-3-211. Thereafter, refunds payable pursuant to W.S. 27-3-515 may be paid from the clearing account upon warrants issued by the ~~treasurer~~ state auditor under regulation of the commission. Remaining funds in the clearing account shall be immediately deposited with the United States secretary of the treasury in Wyoming's account within the unemployment trust fund established pursuant to 42 U.S.C. § 1104(e).

(c) The benefit account consists of all funds withdrawn from Wyoming's account in the unemployment trust fund. Funds shall be withdrawn from Wyoming's account only for the payment of benefits in accordance with regulations of the commission, except as provided by W.S. 27-3-204. The department shall withdraw funds from the unemployment trust fund in amounts necessary to pay benefits for a reasonable future period. Withdrawals from the unemployment trust fund shall not exceed the balance of Wyoming's account within the trust fund. Upon receipt, the ~~treasurer~~ department shall deposit the funds in the benefit account, with receipt and acknowledgement submitted to the state treasurer, and shall issue warrants for the payment of benefits from the benefit account. Any funds remaining

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unclaimed or unpaid in the benefit account after the expiration of the period for which they were withdrawn shall be deducted from estimates and used for the payment of benefits during succeeding periods or deposited with the United States secretary of the treasury in Wyoming's account in the unemployment trust fund.

(d) Except as otherwise provided by this act, the ~~state treasurer~~ department may deposit funds of the clearing and benefit accounts, under regulation of the commission and separate from other state funds, in an approved public depository in the manner provided by W.S. 9-4-801 through 9-4-815. Any collateral pledged for this purpose shall be separate from collateral pledged to secure other state funds. All funds recovered from losses sustained by the fund shall be deposited ~~by the treasurer~~ into the fund. The department may request an examination of any return or report of a national banking association required by this act pursuant to 26 U.S.C. § 3305(c).

(e) Warrants for payment of benefits and refunds from the benefit and clearing accounts shall be signed by the ~~treasurer~~ state auditor and the department or its authorized agent.

27-3-205. Employment security administration account.

(a) The employment security administration account is established and shall be administered by the ~~state treasurer~~ department. The department, with receipt and acknowledgement submitted to the state treasurer, may deposit funds within the account separate from other state funds in an approved public depository in accordance with W.S. 9-4-801 through 9-4-815. Funds deposited into the account are available to the department for expenditure in accordance with this act and shall not be transferred to

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any other account. Account expenditures, except funds received pursuant to W.S. 27-3-204, shall be only for the payment of necessary administrative expenses of this act as determined by the United States secretary of labor and for the establishment and maintenance of public employment offices pursuant to W.S. 9-2-2601(e). All funds deposited into the account pursuant to W.S. 27-3-204 shall remain a part of the unemployment compensation fund and shall be used in accordance with W.S. 27-3-204.

27-3-211. Employment support fund established.

(a) There is established the employment support fund. Revenues allocated pursuant to W.S. 27-3-505(a) shall be credited to the employment support fund by the department, with receipt and acknowledgement submitted to the state treasurer. The state treasurer shall invest available revenues in the fund in accordance with law, and earnings from those investments shall be credited to the fund. The monies in the employment support fund shall not revert to the general fund at the end of any fiscal year, except that any unappropriated amounts remaining in the fund at the end of any fiscal year shall be transferred by the state treasurer to the state unemployment insurance trust fund created pursuant to W.S. 27-3-209.

27-14-704. Worker's compensation revenue bonds; department determination; issuance by state loan and investment board; bonding procedure, terms and conditions.

(b) Revenue bonds issued pursuant to this section are limited obligations payable solely from and secured by funds deposited within the worker's compensation account as created under W.S. 27-14-701(a) and the worker's compensation claims payment account. The bondholders may

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not look to any general or other fund for payment of the bonds except for revenues pledged therefor. The revenue bonds shall not constitute an indebtedness or a debt within the meaning of any constitutional or statutory provision or limitation. The bonds shall not be considered or held to be general obligations of the state but shall constitute limited obligations of the state and the board shall not pledge the state's full faith and credit for payment of the bonds. Each series of bonds may be issued by the board at public or private sale, in denominations and registered form, with such provision for conversion or exchange, for establishing interest rates or methods of determining rates on a variable or fixed rate basis, for establishing maturities and redemption provisions, as determined by the board. The bonds shall be payable ~~at the office of the state treasurer or~~ at the office of a fiscal agent designated by the board. The state loan and investment board shall not issue any revenue bonds under this section unless the sale results in an economic benefit to the worker's compensation program as determined by the board. In all other respects, the board may prescribe the form and terms of the revenue bonds and shall do whatever is lawful and necessary for their issuance and payment. Action taken by the board under this section shall be approved by a majority of its members.

31-9-208. Disposition of security; judgments payable therefrom; return of balance.

Security deposited in compliance with the requirements of W.S. 31-9-202, 31-9-203 and 31-9-205 through 31-9-209 shall be placed by the division in ~~the custody of the state treasurer~~ an account maintained for the purposes of this section and shall be applicable only to the payment of a judgment rendered against the person on whose behalf the deposit was made, for damages arising out of the accident

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in question in an action at law, begun not later than one (1) year after date of the accident, or within one (1) year after the date of deposit of any security under W.S. 31-9-205(a)(iii), and any balance thereof shall be returned to the depositor or his personal representative when satisfactory evidence has been filed with the division that there has been a release from liability, a final adjudication of nonliability, a warrant for confession of judgment or an acknowledged agreement, in accordance with W.S. 31-9-203(a)(iv), or whenever, after the expiration of one (1) year from the date of the accident, or within one (1) year after the date of deposit of any security, W.S. 31-9-205(a)(iii), the division is given reasonable evidence that there is no action pending and no judgment rendered in any action left unpaid.

31-9-409. Cash and securities deposited with the director.

(a) Proof of financial responsibility may be evidenced by the certificate of the ~~state treasurer~~ director of the department of transportation that the person named therein has deposited ~~with him~~ twenty-five thousand dollars (\$25,000.00) in cash, or securities as provided by W.S. 9-4-821 or as may legally be purchased for trust funds of a market value of twenty-five thousand dollars (\$25,000.00). The ~~state treasurer~~ director shall not accept any deposit and issue a certificate therefor and the division shall not accept the certificates unless accompanied by evidence that there are no unsatisfied judgments of any character against the depositor in the county where the depositor resides. The director shall submit receipt and acknowledgement of all deposits and payments under this section to the state treasurer.

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(b) The deposit shall be held by the ~~state treasurer~~ director to satisfy, in accordance with this act, any execution on a judgment issued against the person making the deposit, for damages, including damages for care and loss of services, because of bodily injury to or death of any person, or for damages because of injury to or destruction of property including the loss of use thereof, resulting from the ownership, maintenance, use or operation of a motor vehicle after the deposit was made. Money or securities so deposited is not subject to attachment or execution unless the attachment or execution arises out of a suit for damages as provided by this subsection.

33-3-107. Fees; collection; certified public accountant's account; disbursements; transfer of existing funds.

All fees collected under the provisions of this act shall be ~~paid~~ remitted by the secretary of the board at the end of each month ~~into the Wyoming state treasury~~ to the state treasurer. The ~~Wyoming~~ state treasurer shall ~~account for deposit~~ all collections and other funds of the board in a separate account. All funds of any organization of certified public accountants held by the Wyoming state treasurer on the effective date of this act shall be transferred to and become a part of the certified public accountant's account.

33-7-103. State board of barber examiners; election of officers; duties of secretary-treasurer; disposition of money received.

(b) Each fee required shall be paid in advance and shall be received and collected as provided by law. The board shall remit all fees and money received to the state treasurer. The state treasurer shall place the money in a

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separate account. The money so received and placed in the account may be used by the members of the board in defraying their actual expenses and per diem allowance as hereinafter provided in carrying out the provisions of this act.

33-9-108. Disposition of fees.

All fees and money shall be received and collected as provided by law. The board shall remit all fees and money received to the state treasurer. The state treasurer place the money in a separate account which shall be subject at all times to warrant of the state auditor drawn upon vouchers issued and signed by the president and the secretary-treasurer of the board.

33-10-114. Disposition of money collected; expenses of board; compensation of members.

(a) All money shall be received and collected as provided by law. All money received or collected under this chapter shall be ~~paid~~ remitted to the state treasurer by the board for deposit in a separate account. The money in the account is subject at all times to the warrant of the state auditor drawn upon written requisition attested by the executive director of the board for the payment of any board expenses.

33-12-139. Fees; disposition of fees.

(c) Each fee required shall be paid in advance and shall be received and collected as provided by law. The board shall remit all fees and money received to the state treasurer. The state treasurer shall place the money in a separate account.

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39-14-109. Taxpayer remedies.

(f) Escrow. The following shall apply:

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the ~~state treasurer~~ department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the ~~state treasurer~~ department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

39-14-209. Taxpayer remedies.

(f) Escrow. The following shall apply:

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the ~~state treasurer~~ department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the ~~state treasurer~~ department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the

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taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

39-14-309. Taxpayer remedies.

(f) Escrow. The following shall apply:

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the ~~state treasurer~~ department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the ~~state treasurer~~ department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

39-14-409. Taxpayer remedies.

(f) Escrow. The following shall apply:

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the ~~state treasurer~~ department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the

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taxpayer prevails in the appeal, the ~~state-treasurer~~ department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

39-14-509. Taxpayer remedies.

(f) Escrow. The following shall apply:

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the ~~state-treasurer~~ department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the ~~state-treasurer~~ department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

39-14-609. Taxpayer remedies.

(f) Escrow. The following shall apply:

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the ~~state-treasurer~~ department shall deposit

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that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the ~~state treasurer~~ department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

39-14-709. Taxpayer remedies.

(f) Escrow. The following shall apply:

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the ~~state treasurer~~ department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the ~~state treasurer~~ department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

39-15-111. Distribution.

(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that

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fiscal year for accounting purposes. For all revenue collected by the department under W.S. 39-15-104 ~~shall be transferred to the state treasurer who~~ the department shall:

(i) Credit sixty-nine percent (69%) to the state general fund for deposit by the state treasurer except as provided by subsections (c) and (d) of this section and less any credit allowed pursuant to W.S. 39-15-107(b) (xi);

(ii) Deduct one percent (1%) from the remaining share to cover all administrative expenses and costs attributable to the remaining share and credit for deposit by the state treasurer into the general fund for that amount;

(iii) From the remaining share, until June 30, 2004, deduct an amount equivalent to one-half percent (0.5%) and thereafter deduct an amount equivalent to one percent (1%) of the tax collected under W.S. 39-15-104. From this amount, the ~~state treasurer department~~ shall distribute until June 30, 2004, twenty thousand dollars (\$20,000.00) and thereafter forty thousand dollars (\$40,000.00) annually to each county in equal monthly installments and then distribute the remainder to each county in the proportion that the total population of the county bears to the total population of the state. The balance shall then be paid monthly to the treasurers of the counties, cities and towns for payment into their respective general funds. The percentage of the balance that will be distributed to each county and its cities and towns will be determined by computing the percentage that net sales taxes collected attributable to vendors in each county including its cities and towns bear to total net sales taxes collected of vendors in all counties including their cities and towns. Subject to subsection (h) of this

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section, this percentage of the balance shall be distributed within each county as follows:

(c) If any person commences after the effective date of this act to construct an industrial facility, as that term is defined in W.S. 35-12-102, under a permit issued pursuant to W.S. 35-12-106, or if the federal or state government commences to construct any project within this state with an estimated construction cost as specified in the definition of industrial facility in W.S. 35-12-102 the ~~state treasurer~~ department shall thereafter pay to the county treasurer and the county treasurer will distribute to the county, cities and towns of that county in which the industrial facility or project is located, impact assistance payments from the monies available under paragraph (b)(i) of this section. Each payment to the county treasurer shall be equal to the excess of each monthly payment made under paragraph (b)(iii) of this section during the period of construction over the base period amount and shall continue during the period of construction except that in the case of an industrial facility or a federal or state government project which is expected to continue in phases for an indefinite period of time, the ~~state treasurer~~ department shall discontinue payments under this section and establish a new base period when construction of any phase has ceased or been substantially completed for twelve (12) consecutive months. The impact assistance payments shall be distributed to the county treasurer and the county treasurer will distribute to the county and to the cities and towns therein based on a ratio established by the industrial siting council during a public hearing held in accordance with W.S. 35-12-110. The industrial siting council shall review the distribution ratio for construction projects on a regular basis and make appropriate adjustments. A governing body which is primarily affected by the facility, or any person issued a

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permit pursuant to W.S. 35-12-106, may petition the industrial siting council for review and adjustment of the distribution ratio upon a showing of good cause. The impact assistance payment shall be in addition to all other distributions under this section, but no impact assistance payment shall be made for any period in which the county or counties are not imposing at least a one percent (1%) tax authorized by W.S. 39-15-204(a)(i) and 39-16-204(a)(i) or at least a total of a two percent (2%) sales tax authorized under W.S. 39-15-204(a)(i), (iii) and (vi) and at least a total of a two percent (2%) use tax authorized under W.S. 39-16-204(a)(i), (ii) and (v). For purposes of this subsection, the industrial facility or federal or state government project will be deemed to be located in the county in which a majority of the construction costs will be expended, provided that upon a request from the county commissioners of any adjoining county to the industrial siting council, the council may determine that the social and economic impacts from construction of the industrial facility or federal or state government project upon the adjoining county are significant and establish the ratio of impacts between the counties and certify that ratio to the ~~state treasurer~~ department who will thereafter distribute the impact assistance payment to the counties pursuant to that ratio.

39-15-203. Imposition.

(a) Taxable event. The following shall apply:

(iii) The following provisions apply to imposition of the specific purpose excise tax under W.S. 39-15-204(a)(iii):

(F) The first county imposing the tax provided by this act shall be responsible for payment of

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costs incurred by the department to initially set up computer records and support systems for administration of this tax. These costs shall be withheld by the ~~state treasurer~~department from the proceeds to be distributed pursuant to the preceding paragraph until such costs are fully recovered;

39-15-211. Distribution.

(a) For all revenue collected by the department from the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and (vi) ~~shall be transferred to the state treasurer who~~ the department shall:

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

(C) If the proposition to continue the tax is defeated and a county, city or town does not reimpose the tax under W.S. 39-15-204(a)(ii), the ~~state treasurer~~ department shall retain revenues collected during the last three (3) months the tax is in effect to provide for refund of any overpayment of tax. One (1) year after the tax expires, the ~~state treasurer~~ department shall distribute the balance of the revenues retained under this subparagraph to the treasurer of that county, city or town;

(b) For all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(iii) ~~shall be transferred to the state treasurer who~~ the department shall:

39-16-111. Distribution.

(b) Revenues earned under this article during each fiscal year shall be recognized as revenue during that

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fiscal year for accounting purposes. Revenue collected by the department from the taxes imposed by this article shall be transferred to the state treasurer who shall, as specified by the department:

(i) Credit sixty-nine percent (69%) for deposit by the state treasurer to the general fund except as provided by subsections (d) and (e) of this section and less any credit allowed pursuant to W.S. 39-16-107(b) (viii);

(ii) Deduct from the remaining share, one percent (1%) to cover all administrative expenses and costs attributable to the remaining share and credit for deposit by the state treasurer into the general fund for that amount;

(iii) From the remaining share, until June 30, 2004, deduct an amount equivalent to one-half percent (0.5%) and thereafter deduct an amount equivalent to one percent (1%) of the tax collected under W.S. 39-16-104. From this amount, the state treasurer department shall distribute until June 30, 2004, five thousand dollars (\$5,000.00) and thereafter ten thousand dollars (\$10,000.00) annually to each county in equal monthly installments and then distribute the remainder to each county in the proportion that the total population of the county bears to the total population of the state. The remainder shall then be paid monthly to the treasurers of the counties, cities and towns for payment into their respective general funds. The percentage of the remainder that will be distributed to each county and its cities and towns will be determined by computing the percentage that net use taxes collected attributable to vendors in each county including its cities and towns bear to total net use

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taxes collected of vendors in all counties including their cities and towns. The distribution shall be as follows:

(d) If any person commences after the effective date of this act to construct an industrial facility, as that term is defined in W.S. 35-12-102, under a permit issued pursuant to W.S. 35-12-106, or if the federal or state government commences to construct any project within this state with an estimated construction cost as specified in the definition of industrial facility in W.S. 35-12-102 the ~~state treasurer~~ department shall thereafter pay to the county treasurer and the county treasurer will distribute to the county, cities and towns of that county in which the industrial facility or project is located, impact assistance payments from the monies available under paragraph (b)(i) of this section. Each payment to the county treasurer shall be equal to the excess of each monthly payment made under paragraph (b)(iii) of this section during the period of construction over the base period amount and shall continue during the period of construction except that in the case of an industrial facility or a federal or state government project which is expected to continue in phases for an indefinite period of time, the ~~state treasurer~~ department shall discontinue payments under this section and establish a new base period when construction of any phase has ceased or been substantially completed for twelve (12) consecutive months. The impact assistance payments shall be distributed to the county treasurer and the county treasurer will distribute to the county and to the cities and towns therein based on a ratio established by the industrial siting council during a public hearing held in accordance with W.S. 35-12-110. The impact assistance payment shall be in addition to all other distributions under this section, but no impact assistance payment shall be made for any period in which the county or counties are not imposing at least a one

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percent (1%) tax authorized by W.S. 39-15-204(a)(i) and 39-16-204(a)(i) or at least a total of a two percent (2%) sales tax authorized under W.S. 39-15-204(a)(i), (iii) and (vi) and at least a total of a two percent (2%) use tax authorized under W.S. 39-16-204(a)(i), (ii) and (v). For purposes of this subsection, the industrial facility or federal or state government project will be deemed to be located in the county in which a majority of the construction costs will be expended, provided that upon a request from the county commissioners of an adjoining county to the industrial siting council, the council may determine that the social and economic impacts from construction of the industrial facility or federal or state government project upon the adjoining county are significant and establish the ratio of impacts between the counties and certify that ratio to the ~~state treasurer~~ department who will thereafter distribute the impact assistance payment to the counties pursuant to that ratio.

39-16-203. Imposition.

(a) Taxable event. The following shall apply:

(ii) The following provisions apply to imposition of the specific purpose excise tax under W.S. 39-16-204(a)(ii):

(F) The first county imposing the tax provided by this act shall be responsible for payment of costs incurred by the department to initially set up computer records and support systems for administration of this tax. These costs shall be withheld by the ~~state treasurer~~ department from the proceeds to be distributed pursuant to the preceding paragraph until such costs are fully recovered;

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39-16-211. Distribution.

(a) For all revenue collected by the department from the taxes imposed under W.S. 39-16-204(a)(i), (iv) and (v), ~~shall be transferred to the state treasurer who~~ the department shall:

(b) For all revenue collected by the department from the taxes imposed by W.S. 39-16-204(a)(ii), ~~shall be transferred to the state treasurer who~~ the department shall:

(i) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited by the state treasurer into the general fund;

39-17-111. Distribution.

(a) All gasoline license taxes and fees received ~~by the department~~ under this article shall be ~~transferred to the state treasurer who shall credit them~~ credited to the proper accounts as specified by the department and in subsection (d) of this section.

(b) The ~~state treasurer~~ department shall deposit all license fees under W.S. 39-17-106 into the state highway fund with receipt and acknowledgement submitted to the state treasurer.

(c) The department shall ~~certify to the state treasurer amounts to be credited~~ credit to appropriate accounts based upon deductions from the taxes collected under this article in the following order:

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(d) After ~~certifying~~ crediting the amounts provided by subsection (c) of this section, the department shall ~~certify~~ deposit the balance of taxes collected under this article ~~to the state treasurer who shall distribute the remainder~~ into the accounts within the state highway fund created under this subsection, with receipt and acknowledgement submitted to the state treasurer, as follows:

(ii) Fourteen percent (14%) shall be credited ~~by the state treasurer~~ to the counties' road construction account in the highway fund for distribution by the department to the county treasurers of the various counties for their road construction funds, except that an amount equal to the contribution required of the counties for the cost of the university's technology transfer program under W.S. 21-17-115(a)(ii) or thirty-one thousand two hundred fifty dollars (\$31,250.00), whichever is less shall be first distributed to the highway fund. Each county treasurer shall credit the revenues to the road construction fund in that county. The department shall allocate to each county a share based fifty percent (50%) upon the ratio which the rural population of each county including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state and fifty percent (50%) based on the ratio which the area of the county bears to the total area of the state. Any interest earned on invested funds allocated to counties shall be retained by each county and shall be used for project costs as provided by W.S. 24-2-110(a);

(f) All taxes collected under W.S. 39-17-104(a)(iii) shall be ~~transferred to the state treasurer who shall deposit them only~~ deposited into the state highway fund

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with receipt and acknowledgement submitted to the state treasurer. The provisions of this section and W.S. 39-17-105(c) shall not apply to the tax imposed by W.S. 39-17-104(a)(iii). Any refund for any overpayment of this one cent (\$.01) tax shall be taken from the taxes collected pursuant to W.S. 39-17-104(a)(iii).

39-17-211. Distribution.

(a) All diesel fuels license taxes and fees received by the department under this article shall be ~~transferred to the state treasurer who shall credit them~~ credited to the proper accounts.

(b) The ~~state treasurer~~ department shall deposit all license fees under W.S. 39-17-206 into the state highway fund with receipt and acknowledgement submitted to the state treasurer.

(c) All taxes collected under W.S. 39-17-204(a)(ii) shall be ~~transferred to the state treasurer who shall deposit them only~~ deposited into the state highway fund with receipt and acknowledgement submitted to the state treasurer. The provisions of subsection (d) of this section shall not apply to the tax imposed by W.S. 39-17-204(a)(ii). Any refund for any overpayment or for any other refund authorized by law of this one cent (\$.01) tax shall be taken from the taxes collected pursuant to W.S. 39-17-204(a)(ii).

(d) The ~~state treasurer~~ department shall:

(e) There is created an account within the highway fund to be designated the multistate highway and fuel tax agreements account which shall be set apart and maintained by the ~~state treasurer~~ department, to pay administrative

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costs of the multistate highway transportation agreement and the international fuel tax agreement. The department shall submit receipts and acknowledgements to the state treasurer of all transactions concerning the multistate highway and fuel tax agreements account.

39-18-111. Distribution.

(a) Thirty-three and one-third percent (33 1/3%) of the taxes collected pursuant to W.S. 39-18-104(a)(i) and (b)(i) shall be distributed to incorporated cities and towns and to boards of county commissioners in the proportion the cigarette taxes derived from sales within each incorporated city or town or county bears to total cigarette taxes collected. The remainder shall be ~~transferred to the state treasurer who shall distribute it~~ distributed by the department, as follows:

39-22-111. Distribution.

(a) The proceeds from the tax imposed by this chapter shall be ~~transferred to the state treasurer to be~~ distributed by the department as follows:

(ii) Forty percent (40%) shall be deposited in the state general fund, with receipt and acknowledgement submitted to the state treasurer.

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Section 2. This act is effective July 1, 2015.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk