

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

AN ACT relating to taxation and revenue; authorizing an election on the question of permanently imposing a portion of the local general purpose sales and use taxes; decreasing the number of local entities required to approve provisions related to specified local sales and use taxes; increasing the amount of time between elections for specified local sales and use taxes; authorizing the implementation of an optional municipal sales and use taxes as specified; providing procedures; amending related provisions; specifying applicability; and providing for an effective date.

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

Section 1. W.S. 39-15-203(a)(i)(B), (C), (F)(intro), (ii)(C), (iii)(A), (v)(B), (C) and by creating a new paragraph (vi), 39-15-204(a)(intro) and by creating a new paragraph (vii), 39-15-211 by creating a new subsection (d), 39-16-203(a)(i)(B), (C), (F)(intro), (ii)(A), (iv)(B), (C) and by creating a new paragraph (v), 39-16-204(a)(intro) and by creating a new paragraph (vi) and 39-16-211 by creating a new subsection (d) are amended to read:

39-15-203. Imposition.

(a) Taxable event. The following shall apply:

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

(B) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(C) 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, 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 sales and use tax" and "against the county sales and use tax". If a portion of the proceeds from the tax will be used for economic development as provided by W.S. 39-15-211(a)(i), the ballot shall contain the words "a portion (or specific percentage) of the tax proceeds shall be used for economic development" in a clear and appropriate manner. 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 tax proposed is approved after July 1, 1989, the same proposition shall be submitted at every other subsequent general election until the proposition is defeated. However in those counties where the tax is not in effect, the county commissioners with the concurrence of the governing

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

bodies of ~~two-thirds (2/3)~~ fifty percent (50%) of the municipalities may establish the initial term of the tax at ~~two (2)~~ four (4) years. ~~If the term of the tax is limited to two (2) years,~~ The term of the tax shall be stated in the proposition submitted to the voters. If a proposition establishing the term of the tax at four (4) years is approved, the proposition shall be submitted at the next general election and at every other subsequent second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter until the proposition is defeated;

(F) In lieu of the requirements of subparagraph (C) of this paragraph providing for the submission of the proposition at subsequent elections, the tax authorized under W.S. 39-15-204(a)(i) may be continued by an election or by a resolution as provided in this subparagraph. For the tax to be continued by an election, the county commissioners, with the concurrence of the governing bodies of fifty percent (50%) of the municipalities, shall submit a proposition to the voters establishing the term of the tax as permanent. The proposition under this subparagraph shall be submitted in the same manner as a proposition to impose the tax under subparagraph (C) of this paragraph provided that the proposition shall be submitted as a separate question at the same election with a proposition to impose or continue the tax under subparagraph (C) of this paragraph. The tax may be continued by resolution, subject to the following terms and conditions:

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

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(C) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

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

(A) Before any proposition to impose the tax or incur the debt shall be placed before the electors, the governing body of a county and the governing bodies of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the incorporated municipalities within the county shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended;

(v) The following provisions apply to imposition of the excise tax under W.S. 39-15-204(a)(vi) the purpose of which is economic development:

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(B) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(C) 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, 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 sales and use tax for economic development" and "against the county sales and use tax for economic development". If the tax proposed is approved, the same proposition shall be submitted at every other subsequent general election until the proposition is defeated. However, the county commissioners with the concurrence of the governing bodies of ~~two-thirds (2/3)~~ fifty percent (50%) of the municipalities may establish the initial term of the tax at ~~two (2)~~ four (4) years. ~~If the term of the tax is limited to two (2) years,~~ The term of the tax shall be stated in the proposition submitted to the voters. If a proposition establishing the term of the tax

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

at four (4) years is approved, the proposition shall be submitted at the next general election and at every other subsequent second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter until the proposition is defeated;

(vi) The following provisions apply to imposition of the municipal tax under W.S. 39-15-204(a)(vii):

(A) The tax authorized by W.S. 39-15-204(a)(vii) shall be in addition to and not in lieu of any tax imposed by a county under W.S. 39-15-204(a)(i), (iii) or (vi) if those taxes are imposed;

(B) If a county has imposed at least one percent (1%) of the tax under W.S. 39-15-204(a)(i) and has voted to initially approve or continue a tax under W.S. 39-15-204(a)(iii), or if the board of county commissioners has adopted a resolution by the county under subparagraph (J) of this paragraph, a city or town within the county where the tax was imposed may propose an excise tax as provided in this paragraph. Except for a tax authorized under subparagraph (J) of this paragraph, the tax shall not be proposed until at least ninety (90) days following the approval or continuation of a tax under W.S. 39-15-204(a)(iii). The amount of the tax proposed under this subparagraph shall not exceed the amount of tax that the city or town collects during the same time period pursuant to the tax imposed under W.S. 39-15-204(a)(iii). The tax imposed under this paragraph shall terminate not more than ninety (90) days following the termination of the tax imposed under W.S. 39-15-204(a)(iii) or as provided in subparagraph (J) of this paragraph;

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(C) Revenue from the tax shall be used for general purposes or for a specific purpose in a specified amount as specified in the proposition to impose the tax. A city or town may impose a portion of the tax for separate purposes provided that the purposes are voted on separately, each proposition specifies the purpose of the tax and the total amount of the tax does not exceed the full amount authorized in W.S. 39-15-204(a)(vii) and subparagraph (B) of this paragraph;

(D) No tax shall be imposed under this paragraph until a specific proposition to impose the tax is approved by a vote of the majority of the qualified electors voting on the specific proposition in a general election. The purpose of the tax and the maximum estimated amount of revenue to be collected shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any excise tax imposed under this paragraph shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax;

(E) 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, and the notice shall specify the proposition that will be considered at the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election for each proposition, the ballots shall contain the words "for the municipal sales and use tax" and "against the municipal sales and use tax". The ballot shall describe the purposes of the tax in a clear and appropriate manner;

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(F) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the city or town for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(vii), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraphs (B) and (C) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors or to impose a tax for a different purpose, subject to the maximum allowable tax, the defeat of the proposition shall not repeal the proposition originally adopted by the electors.

(G) If the proposition is approved by the qualified electors, the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(vii) consistent with the approved proposition. The ordinance shall include the following:

(I) A provision imposing sales tax upon retail sales of tangible personal property, admissions and services made within the city or town, whichever is appropriate;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S.

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

39-15-102(a), insofar as it relates to sales taxes, except the name of the city or town as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 of this chapter or to chapter 16 of this title that are not in conflict with article 1 of this chapter or to chapter 16 of this title shall automatically become a part of the sales tax ordinances of the city or town;

(IV) A provision that the city or town shall contract with the department prior to the effective date of the sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the city or town;

(V) A provision that the amount subject to the sales tax shall not include the amount of any sales tax imposed by the state of Wyoming.

(H) Subject to subparagraphs (B) and (J) of this paragraph, if the tax is imposed for a specific purpose and in a specified amount the tax shall terminate when the amount specified in the proposition approved by the electors is collected. A city or town may agree to terminate the tax if the tax collected reaches the actual cost of the completed projects and the amount specified in the proposition exceeds the actual cost of the completed projects. A city or town shall inform the department that a tax is terminated;

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(J) If a county has not imposed taxes under W.S. 39-15-204(a)(i) and 39-15-204(a)(iii) as provided in subparagraph (B) of this paragraph, the board of county commissioners may adopt a resolution to authorize cities and towns within the county to propose a municipal tax under this paragraph. The resolution shall establish the maximum taxation rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%). The proposition by a city or town for a municipal tax authorized under this subparagraph shall specify that the municipal tax shall terminate after two (2) years.

39-15-204. Taxation rate.

(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 ~~tax~~taxes authorized by ~~paragraph (ii)~~paragraphs (ii) and (vii) of this subsection and any resort district may impose the tax authorized by paragraph (v) of this subsection:

(vii) An excise tax at a rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%) upon retail sales of tangible personal property, admissions and services made within the city or town, the purpose of which is for general revenue or for a specific purpose and in a specified amount as provided in the proposition to impose the tax.

39-15-211. Distribution.

(d) For all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(vii) the department shall:

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

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

(ii) Deposit the remainder into an account for monthly distribution to the city or town in which the tax has been imposed which shall only be used by the city or town for costs related to the purposes approved in the proposition to impose the tax.

39-16-203. Imposition.

(a) Taxable event. The following shall apply:

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

(B) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(C) 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, 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 sales and use tax" and "against the county sales and use tax". If a portion of the proceeds from the tax will be used for economic development as provided by W.S. 39-16-211(a)(i), the ballot shall contain the words "a portion (or specific percentage) of the proceeds will be used for economic development" in a clear and appropriate manner. 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 tax proposed is approved after July 1, 1989, the same proposition shall be submitted at every other subsequent general election until the proposition is defeated. However in those counties where the tax is not in effect, the county commissioners with the concurrence of the governing bodies of ~~two-thirds (2/3)~~ fifty percent (50%) of the municipalities may establish the initial term of the tax at ~~two (2)~~ four (4) years. ~~If the term of the tax is limited to two (2) years,~~ The term of the tax shall be stated in the proposition submitted to the voters. If a proposition establishing the term of the tax at four (4) years is approved, the proposition shall be submitted at the ~~next general election and at every other subsequent~~ second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter until the proposition is defeated;

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(F) In lieu of the requirements of subparagraph (C) of this paragraph providing for the submission of the proposition at subsequent elections, the tax authorized under W.S. 39-16-204(a)(i) may be continued by an election or by a resolution as provided in this subparagraph. For the tax to be continued by an election, the county commissioners, with the concurrence of the governing bodies of fifty percent (50%) of the municipalities, shall submit a proposition to the voters establishing the term of the tax as permanent. The proposition under this subparagraph shall be submitted in the same manner as a proposition to impose the tax under subparagraph (C) of this paragraph provided that the proposition shall be submitted as a separate question at the same election with a proposition to impose or continue the tax under subparagraph (C) of this paragraph. The tax may be continued by resolution, subject to the following terms and conditions:

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

(A) Before any proposition to impose the tax or incur the debt shall be placed before the electors, the governing body of a county and the governing bodies of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the incorporated municipalities within the county shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended;

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(iv) The following provisions apply to imposition of the excise tax under W.S. 39-16-204(a)(v) the purpose of which is economic development:

(B) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(C) 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, 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 sales and use tax for economic development" and "against the county sales and use tax for economic development". If the tax proposed is approved the same proposition shall be submitted at every other subsequent general election until the proposition is defeated. However, the county commissioners with the concurrence of the governing bodies of ~~two-thirds (2/3)~~ fifty percent (50%) of the municipalities may establish the

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

initial term of the tax at ~~two (2)~~ four (4) years. ~~If the term of the tax is limited to two (2) years,~~ The term of the tax shall be stated in the proposition submitted to the voters. If a proposition establishing the term of the tax at four (4) years is approved, the proposition shall be submitted at the ~~next general election and at every other subsequent~~ second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter until the proposition is defeated;

(v) The following provisions apply to imposition of the municipal tax under W.S. 39-16-204(a)(vi):

(A) The tax authorized by W.S. 39-16-204(a)(vi) shall be in addition to and not in lieu of any tax imposed by a county under W.S. 39-16-204(a)(i), (ii) or (v) if those taxes are imposed;

(B) If a county has imposed at least one percent (1%) of the tax under W.S. 39-16-204(a)(i) and has voted to initially approve or continue a tax under W.S. 39-16-204(a)(ii), or if the county has adopted a resolution by the county under subparagraph (J) of this paragraph, a city or town within the county where the tax was imposed may propose an excise tax as provided in this paragraph. Except for a tax authorized under subparagraph (J) of this paragraph, the tax shall not be proposed until at least ninety (90) days following the approval or continuation of a tax under W.S. 39-16-204(a)(ii). The amount of the tax proposed under this subparagraph shall not exceed the amount of tax that the city or town collects during the same time period pursuant to the tax imposed under W.S. 39-16-204(a)(ii). The tax imposed under this paragraph shall terminate not more than ninety (90) days following

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

the termination of the tax imposed under W.S. 39-16-204(a)(ii) or as provided in subparagraph (J) of this paragraph;

(C) Revenue from the tax shall be used for general purposes or for a specific purpose in a specified amount as specified in the proposition to impose the tax. A city or town may impose a portion of the tax for separate purposes provided that the purposes are voted on separately, each proposition specifies the purpose of the tax and the total amount of the tax does not exceed the full amount authorized in W.S. 39-16-204(a)(vi) and subparagraph (B) of this paragraph;

(D) No tax shall be imposed under this paragraph until a specific proposition to impose the tax is approved by a vote of the majority of the qualified electors voting on the specific proposition in a general election. The purpose of the tax and the maximum estimated amount of revenue to be collected shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any excise tax imposed under this paragraph shall commence as provided by W.S. 39-16-207(c) following the election approving the imposition of the tax;

(E) 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, and the notice shall specify the proposition that will be considered at the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election for each proposition, the ballots shall contain the words "for the municipal sales and use tax" and "against the municipal

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

sales and use tax". The ballot shall describe the purposes of the tax in a clear and appropriate manner;

(F) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the city or town for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39-16-204(a)(vi), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraphs (B) and (C) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors or to impose a tax for a different purpose, subject to the maximum allowable tax amount, the defeat of the proposition shall not repeal the proposition originally adopted by the electors.

(G) If the proposition is approved by the qualified electors, the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-16-204(a)(vi) consistent with the approved proposition. The ordinance shall include the following:

(I) A provision imposing a use tax upon sales and storage, use and consumption of tangible personal property made within the city or town, whichever is appropriate;

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(II) Provisions identical to those contained in article 1 of this chapter, insofar as it relates to use taxes, except the name of the city or town as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 of this chapter or to chapter 15 of this title not in conflict with article 1 of this chapter or to chapter 15 of this title shall automatically become a part of the use tax ordinances of the city or town;

(IV) A provision that the city or town shall contract with the department prior to the effective date of the use tax ordinances whereby the department shall perform all functions incident to the administration of the use tax ordinances of the city or town;

(V) A provision that the amount subject to the use tax shall not include the amount of any use tax imposed by the state of Wyoming.

(H) Subject to subparagraphs (B) and (J) of this paragraph, if the tax is imposed for a specific purpose and in a specified amount the tax shall terminate when the amount specified in the proposition approved by the electors is collected. A city or town may agree to terminate the tax if the tax collected reaches the actual cost of the completed projects and the amount specified in the proposition exceeds the actual cost of the completed projects. A city or town shall inform the department that a tax is terminated;

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

(J) If a county has not imposed taxes under W.S. 39-16-204(a)(i) and 39-16-204(a)(ii) as provided in subparagraph (B) of this paragraph,, the board of county commissioners may adopt a resolution to authorize cities and towns within the county to propose a municipal tax under this paragraph. The resolution shall establish the maximum taxation rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%). The proposition by a city or town for a municipal tax authorized under this subparagraph shall specify that the municipal tax shall terminate after two (2) years.

39-16-204. Taxation rate.

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

(vi) An excise tax at a rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%) upon sales and storage, use and consumption of tangible personal property made within the city or town, the purpose of which is for general revenue or for a specific purpose in a specified amount as specified in the proposition to impose the tax.

39-16-211. Distribution.

(d) For all revenue collected by the department from the taxes imposed by W.S. 39-16-204(a)(vi) the department shall:

ORIGINAL HOUSE
BILL NO. HB0047

ENROLLED ACT NO. 70, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2020 BUDGET SESSION

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

(ii) Deposit the remainder into an account for monthly distribution to the city or town in which the tax has been imposed which shall only be used by the city or town for costs related to the purposes approved in the proposition to impose the tax.

Section 2. This act is effective January 1, 2021.

(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