

HOUSE BILL NO. HB0070

Local government distributions.

Sponsored by: Joint Appropriations Committee

A BILL

for

1 AN ACT relating to local government funding; providing  
2 funding to cities and towns; providing funding to counties;  
3 providing local government funding formulas and  
4 distributions; providing legislative intent; providing  
5 appropriations; and providing for an effective date.

6

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

8

9 **Section 1.**

10

11 (a) From the general fund there is appropriated one  
12 hundred forty-six million two hundred fifty thousand  
13 dollars (\$146,250,000.00) to the office of state lands and  
14 investments to be allocated pursuant to the following and  
15 as further provided in this section:

16

1           (i) Two-thirds (2/3) of eighty-nine percent  
2 (89%) of the total amount appropriated, for direct  
3 distribution to cities and towns provided that five percent  
4 (5%) of the amount available under this paragraph shall  
5 only be distributed for direct distributions to cities and  
6 towns using the revenue challenged formula as provided in  
7 paragraph (b)(ii) of this section;

8  
9           (ii) One-third (1/3) of eighty-nine percent  
10 (89%) of the total amount appropriated, for direct  
11 distribution to counties;

12  
13           (iii) Five and one-half percent (5.5%) of the  
14 total amount appropriated, for direct distribution to  
15 cities and towns provided that five percent (5%) of the  
16 amount available under this paragraph shall only be  
17 distributed for direct distributions to cities and towns  
18 using the revenue challenged formula as provided in  
19 paragraph (b)(ii) of this section;

1

2 (iv) Five and one-half percent (5.5%) of the  
3 total amount appropriated, for direct distribution to  
4 counties.

5

6 [CITY AND TOWN DIRECT DISTRIBUTION ALLOCATIONS]

7

8 (b) Funds appropriated in paragraphs (a)(i) and (iii)  
9 of this section shall be distributed to cities and towns  
10 with one-half (1/2) of the amount available distributed in  
11 the first fiscal year of the biennium and one-half (1/2) of  
12 the amount available distributed in the second fiscal year  
13 of the biennium. Distributions in each fiscal year shall be  
14 made in equal amounts on August 15 and January 15 of each  
15 fiscal year as calculated prior to the August 15  
16 distribution, subject to the following:

17

18 (i) Except as provided in paragraph (ii) of this  
19 subsection, from these distributions each municipality with  
20 a population of thirty-five (35) or less shall first  
21 receive fifteen thousand dollars (\$15,000.00) and each  
22 municipality with a population over thirty-five (35) shall  
23 first receive thirty-five thousand dollars (\$35,000.00).

1 From the remainder, each municipality shall receive amounts  
2 in accordance with a municipal supplemental funding formula  
3 as provided in this paragraph. The municipal supplemental  
4 funding formula shall be calculated by the office of state  
5 lands and investments as follows:

6  
7 (A) For each fiscal year calculate the per  
8 capita sales and use tax revenues available to each  
9 municipality using the sales and use tax distributions to  
10 each county attributable to fiscal year 2023 for  
11 distributions under this paragraph during fiscal year 2025  
12 and the sales and use tax distributions to each county  
13 attributable to fiscal year 2024 for distributions under  
14 this paragraph during fiscal year 2026, including  
15 distributions to each municipality within that county,  
16 under W.S. 39-15-111 and 39-16-111, but excluding the  
17 distribution exclusively to counties under W.S.  
18 39-15-111(b)(iii) made from an amount equivalent to one  
19 percent (1%) of the tax collected under W.S. 39-15-104, and  
20 excluding the distribution exclusively to counties under  
21 W.S. 39-16-111(b)(iii) made from an amount equivalent to  
22 one percent (1%) of the tax collected under W.S. 39-16-104;

23

1                   (B) Calculate the inverse by dividing one  
2 (1) by the per capita sales and use tax determined under  
3 subparagraph (A) of this paragraph for each municipality;

4

5                   (C) Calculate the normalized per capita  
6 sales and use tax number for each municipality by dividing  
7 the number determined under subparagraph (B) of this  
8 paragraph for the municipality by the total of all inverse  
9 per capita sales and use tax numbers calculated under  
10 subparagraph (B) of this paragraph;

11

12                   (D) Multiply the normalized per capita  
13 sales and use tax number for each municipality by seventy-  
14 five percent (75%);

15

16                   (E) For each fiscal year calculate the per  
17 capita assessed value for the prior tax year corresponding  
18 to the most recently completed calendar year for each  
19 municipality by dividing the total assessed valuation  
20 within the municipality by the population of the  
21 municipality;

22

1                   (F) Calculate the inverse by dividing one  
2 (1) by the per capita assessed value determined under  
3 subparagraph (E) of this paragraph for each municipality;

4

5                   (G) Calculate the normalized per capita  
6 assessed value number for each municipality by dividing the  
7 number determined under subparagraph (F) of this paragraph  
8 for the municipality by the total of all inverse per capita  
9 assessed value numbers calculated under subparagraph (F) of  
10 this paragraph;

11

12                   (H) Multiply the normalized per capita  
13 assessed value number for each municipality by twenty-five  
14 percent (25%);

15

16                   (J) Multiply the sum of subparagraphs (D)  
17 and (H) of this paragraph by the population of the  
18 municipality;

19

20                   (K) Calculate the normalized index for each  
21 municipality by dividing the number determined under  
22 subparagraph (J) of this paragraph for the municipality by

1 the sum of all numbers calculated under subparagraph (J) of  
2 this paragraph;

3

4 (M) Determine the amount to distribute to  
5 each municipality by multiplying the normalized index  
6 number determined under subparagraph (K) of this paragraph  
7 by the amount remaining available for distribution under  
8 this paragraph.

9

10 (ii) From the amounts specified in paragraphs  
11 (a)(i) and (iii) of this section, each city or town shall  
12 receive amounts in accordance with a city and town revenue  
13 challenged formula as provided in this paragraph. The  
14 revenue challenged formula shall be calculated by the  
15 office of state lands and investments as follows:

16

17 (A) For each fiscal year, calculate the  
18 lowest quartile amount received by cities and towns on a  
19 per capita basis using amounts received under this section  
20 plus amounts distributed to each city and town using the  
21 sales and use tax distributions to each county attributable  
22 to fiscal year 2023 for distributions under this paragraph  
23 during fiscal year 2025 and the sales and use tax

1 distributions to each county attributable to fiscal year  
2 2024 for distributions under this paragraph during fiscal  
3 year 2026, including distributions to each municipality  
4 within that county, under W.S. 39-15-111 and 39-16-111, but  
5 excluding the distribution exclusively to counties under  
6 W.S. 39-15-111(b)(iii) made from an amount equivalent to  
7 one percent (1%) of the tax collected under W.S. 39-15-104  
8 and excluding the distribution exclusively to counties  
9 under W.S. 39-16-111(b)(iii) made from an amount equivalent  
10 to one percent (1%) of the tax collected under W.S.  
11 39-16-104;

12

13 (B) Determine each city or town that  
14 received a per capita amount that is less than the lowest  
15 quartile amount determined under subparagraph (A) of this  
16 paragraph;

17

18 (C) For each city or town that received a  
19 per capita amount that is less than the lowest quartile  
20 amount as provided in subparagraph (B) of this paragraph,  
21 determine the amount that would be necessary to increase  
22 the per capita amount distributed to that city or town to



1 the lowest quartile amount determined under subparagraph  
2 (A) of this paragraph;

3

4 (D) Determine the amount to distribute to  
5 each city or town that received an amount that is less than  
6 the lowest quartile amount determined under subparagraph  
7 (A) of this paragraph by distributing the amount available  
8 under this paragraph on a pro rata basis, up to the lowest  
9 quartile amount, based on the amounts determined under  
10 subparagraph (C) of this paragraph.

11

12 [COUNTY DIRECT DISTRIBUTION ALLOCATIONS]

13

14 (c) Funds appropriated in paragraphs (a)(ii) and (iv)  
15 of this section are to be distributed to counties with one-  
16 half (1/2) of the amount available distributed in the first  
17 fiscal year of the biennium and one-half (1/2) of the  
18 amount available distributed in the second fiscal year of  
19 the biennium. Distributions in each fiscal year shall be  
20 made in equal amounts on August 15 and January 15 of each  
21 fiscal year as calculated prior to the August 15  
22 distribution. From these distributions each county shall  
23 receive the following:

1

2           (i) From these distributions each county with an  
3 assessed value for the prior tax year corresponding to the  
4 most recently completed calendar year of less than three  
5 hundred thousand dollars (\$300,000.00) per mill shall first  
6 receive an amount equal to three (3) times the difference  
7 between three hundred thousand dollars (\$300,000.00) and  
8 the actual value of one (1) mill within the county. From  
9 the remainder, each county shall receive amounts in  
10 accordance with a county supplemental funding formula as  
11 provided in this paragraph. The county supplemental funding  
12 formula shall be calculated by the office of state lands  
13 and investments as follows:

14

15           (A) For each fiscal year calculate the per  
16 capita sales and use tax revenues available to each county  
17 using the sales and use tax distributions to each county  
18 attributable to fiscal year 2023 for distributions under  
19 this subsection during fiscal year 2025 and the sales and  
20 use tax distributions to each county attributable to fiscal  
21 year 2024 for distributions under this subsection during  
22 fiscal year 2026, excluding distributions to each

1 municipality within that county, under W.S. 39-15-111 and  
2 39-16-111;

3

4 (B) Calculate the inverse by dividing one  
5 (1) by the per capita sales and use tax determined under  
6 subparagraph (A) of this paragraph for each county;

7

8 (C) Calculate the normalized per capita  
9 sales and use tax number for each county by dividing the  
10 number determined under subparagraph (B) of this paragraph  
11 for the county by the total of all inverse per capita sales  
12 and use tax numbers calculated under subparagraph (B) of  
13 this paragraph;

14

15 (D) Multiply the normalized per capita  
16 sales and use tax number determined under subparagraph (C)  
17 of this paragraph for each county by twenty-four percent  
18 (24%);

19

20 (E) For each fiscal year calculate the per  
21 capita assessed value for each county by dividing the total  
22 assessed valuation within the county for the prior tax year

1 corresponding to the most recently completed calendar year  
2 by the population of the county;

3

4 (F) Calculate the inverse by dividing one  
5 (1) by the per capita assessed value determined under  
6 subparagraph (E) of this paragraph for each county;

7

8 (G) Calculate the normalized per capita  
9 assessed value number for each county by dividing the  
10 number determined under subparagraph (F) of this paragraph  
11 for the county by the total of all inverse per capita  
12 assessed value numbers calculated under subparagraph (F) of  
13 this paragraph;

14

15 (H) Multiply the normalized per capita  
16 assessed value number determined under subparagraph (G) of  
17 this paragraph for each county by seventy-six percent  
18 (76%);

19

20 (J) Calculate a cost of government index  
21 for each county, which shall be determined by multiplying  
22 six hundred twenty-eight (628) by the population of the

1 county and then adding nine million nine hundred thousand  
2 (9,900,000) to the result;

3

4 (K) Calculate the normalized cost of  
5 government index number for each county by dividing the  
6 number determined under subparagraph (J) of this paragraph  
7 for the county by the total of all cost of government index  
8 numbers calculated under subparagraph (J) of this  
9 paragraph;

10

11 (M) Multiply the sum of subparagraphs (D)  
12 and (H) of this paragraph by the normalized cost of  
13 government index number determined in subparagraph (K) of  
14 this paragraph for each county;

15

16 (N) Calculate the normalized index for each  
17 county by dividing the number determined under subparagraph  
18 (M) of this paragraph for the county by the total of all  
19 numbers calculated under subparagraph (M) of this  
20 paragraph;

21

22 (O) Determine the amount to distribute to  
23 each county by multiplying the normalized index number

1 determined under subparagraph (N) of this paragraph by the  
2 amount remaining available for distribution under this  
3 paragraph.

4

5 (d) For purposes of this section, population is to be  
6 determined by resort to the 2020 decennial federal census  
7 as reported by the economic analysis division within the  
8 department of administration and information.

9

10 (e) It is the intent of the legislature that the  
11 funds distributed under this section shall not be used for:

12

13 (i) Salary adjustments, additional personnel or  
14 increased personnel benefits;

15

16 (ii) Any compensation to the members of any  
17 board for which the board of county commissioners appoints  
18 members, unless compensation is otherwise required by law.

19

20 **Section 2.** This act is effective July 1, 2024.

21

22

(END)