

HOUSE BILL NO. HB0110

Sales tax distributions.

Sponsored by: Representative(s) Larsen and Senator(s) Bebout

A BILL

for

1 AN ACT relating to sales and use tax; revising the
2 distribution of sales and use tax as specified; and
3 providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-111(b) (i) and (f) and
8 39-16-111(b) (i) and (c) are amended to read:

9

10 **39-15-111. Distribution.**

11

12 (b) Revenues earned under W.S. 39-15-104 during each
13 fiscal year shall be recognized as revenue during that
14 fiscal year for accounting purposes. Revenue collected by

1 the department under W.S. 39-15-104 shall be transferred to
2 the state treasurer who shall:

3
4 (i) Credit ~~sixty-nine percent (69%)~~ sixty-four
5 percent (64%) to the state general fund except as provided
6 by subsections (c) and (d) of this section and less any
7 credit allowed pursuant to W.S. 39-15-107(b) (xi);

8
9 (f) In addition to the distribution specified in
10 subsection (b) of this section, ~~until June 30, 2004,~~
11 ~~twenty-nine and one-half percent (29.5%) and thereafter~~
12 ~~thirty-one percent (31%)~~ thirty-six percent (36%) of sales
13 taxes collected from out-of-state vendors shall be
14 distributed to counties, cities and towns in the same
15 percentage as determined in paragraph (b)(iii) of this
16 section.

17

18 **39-16-111. Distribution.**

19

20 (b) Revenues earned under this article during each
21 fiscal year shall be recognized as revenue during that
22 fiscal year for accounting purposes. Revenue collected by

1 the department from the taxes imposed by this article shall
2 be transferred to the state treasurer who shall:

3
4 (i) Credit ~~sixty-nine percent (69%)~~ sixty-four
5 percent (64%) to the general fund except as provided by
6 subsections (d) and (e) of this section and less any credit
7 allowed pursuant to W.S. 39-16-107(b)(viii);

8
9 (c) In addition to the distribution in subsection (b)
10 of this section, ~~until June 30, 2004, twenty-nine and one-~~
11 ~~half percent (29.5%) and thereafter thirty-one percent~~
12 ~~(31%)~~ thirty-six percent (36%) of use taxes accruing from
13 out-of-state vendors shall be distributed to counties,
14 cities and towns in the same percentage as determined in
15 paragraph (b)(iii) of this section.

16

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

18

19

(END)