

## HOUSE BILL NO. HB0126

Revenue recalibration task force.

Sponsored by: Representative(s) Kirkbride, Brown, Burkhart,  
Lindholm, Newsome, Sommers and Zwonitzer and  
Senator(s) Case, Gierau and Pappas

A BILL

for

1 AN ACT relating to taxation and revenue; creating the revenue  
2 recalibration task force as specified; establishing  
3 membership; providing duties and responsibilities;  
4 authorizing consulting services; requiring a report;  
5 providing appropriations; and providing for an effective  
6 date.

7

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

9

10 **Section 1.**

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12 (a) There is created the revenue recalibration task  
13 force consisting of eleven (11) members appointed as follows:

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15 (i) Five (5) members appointed by the governor;

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2           (ii) Three (3) members of the senate appointed by  
3 the president of the senate, one (1) of whom shall be a member  
4 of the minority party. The president of the senate shall  
5 designate a cochairman of the task force;

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7           (iii) Three (3) members of the house of  
8 representatives appointed by the speaker of the house of  
9 representatives, one (1) of whom shall be a member of the  
10 minority party. The speaker of the house shall designate a  
11 cochairman of the task force.

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13           (b) The task force shall recommend standards and  
14 options for developing a fair, viable and economically  
15 competitive state and local tax structure capable of  
16 generating sufficient revenues to meet the state's future,  
17 expected needs. In developing the standards and options under  
18 this subsection the task force shall:

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20           (i) Review the tax reform 2000 committee report  
21 and all actions taken by the state and the legislature  
22 following and in response to the report;

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1           (ii) Establish criteria for determining and  
2 evaluating state and local revenue options;

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4           (iii) Analyze the current state and local revenue  
5 system including:

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7                   (A) The composition, dependability and  
8 flexibility of Wyoming's current tax system and its adequacy  
9 to meet the state's long-term needs;

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11                   (B) The relative burden imposed by the  
12 current tax system and the relative equity of that burden;

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14                   (C) The relationship between the current tax  
15 system and the overall revenue needs of state and local  
16 governments in this state;

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18                   (D) The relationship between the current tax  
19 burden and the benefits received by taxpayers and citizens in  
20 this state;

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22                   (E) The impact of the state and local tax  
23 system on economic development;

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(F) The simplicity of the tax system both in terms of government administration and taxpayer compliance;

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(G) The availability of current savings to meet state and local revenue needs.

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(iv) Determine the impact of federal taxes on Wyoming's state and local tax system and on businesses and individuals in this state;

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(v) Review and evaluate forecasts of state and local revenue needs;

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(vi) Identify and analyze all revenue options available to state and local governments by:

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(A) Examining the revenue potential of each option;

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(B) Analyzing how each option compares to the evaluation criteria established by the task force pursuant to

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1 paragraph (ii) of this subsection and the potential impact of  
2 each option on businesses and individual taxpayers;

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4 (C) Assessing the relative potential impact  
5 of each option on economic development in the state.

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7 (vii) Make recommendations, including any  
8 proposed legislation necessary to implement the  
9 recommendations, to develop a fair, viable and economically  
10 competitive state and local tax structure as provided in this  
11 act.

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13 (c) The task force may engage the services of research  
14 firms or consultants as necessary to carry out the purposes  
15 of this act. Any contract under this subsection shall be  
16 approved by the governor. The task force shall be staffed by  
17 the department of revenue and the legislative service office.

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19 (d) The task force shall report its findings and any  
20 recommendations to the joint revenue interim committee, the  
21 governor and the legislature on or before July 1, 2020. The  
22 joint revenue interim committee shall review the  
23 recommendations and may sponsor any recommended legislation

1 for consideration during the 2021 session of the legislature.  
2 The task force shall cease to exist on December 31, 2020.

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4 **Section 2.**

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6 (a) There is appropriated one hundred sixty thousand  
7 dollars (\$160,000.00) from the legislative stabilization  
8 reserve account to the governor's office. This amount shall  
9 be used to pay mileage and per diem for nonlegislative members  
10 appointed by the governor to the task force, to pay for any  
11 consultant as approved by the governor and to pay any other  
12 costs related to the operation of this act. Notwithstanding  
13 any other provision of law, this appropriation shall not be  
14 transferred or expended for any other purpose and any  
15 unexpended, unobligated funds remaining from this  
16 appropriation shall revert as provided by law on June 30,  
17 2021.

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19 (b) There is appropriated forty thousand dollars  
20 (\$40,000.00) from the legislative stabilization reserve  
21 account to the legislative service office. This appropriation  
22 shall only be expended for salary, mileage and per diem of  
23 legislative members appointed to the task force.

1 Notwithstanding any other provision of law, this  
2 appropriation shall not be transferred or expended for any  
3 other purpose and any unexpended, unobligated funds remaining  
4 from this appropriation shall revert as provided by law on  
5 June 30, 2021.

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7       **Section 3.** This act is effective immediately upon  
8 completion of all acts necessary for a bill to become law as  
9 provided by Article 4, Section 8 of the Wyoming Constitution.

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(END)