

## HOUSE BILL NO. HB0140

Tourism funding.

Sponsored by: Representative(s) Hallinan, Brown, Henderson  
and Laursen and Senator(s) Hicks

A BILL

for

1 AN ACT relating to sales tax; revising the distribution of  
2 the lodging tax; revising the requirements for distribution  
3 of lodging tax revenues; providing applicability; and  
4 providing for an effective date.

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

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8 **Section 1.** W.S. 39-15-211(a)(ii)(A), (B) and (D) is  
9 amended to read:

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11 **39-15-211. Distribution.**

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13 (a) For all revenue collected by the department from  
14 the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and  
15 (vi) the department shall:

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

(A) ~~During the first year the tax is imposed in a county, city or town, two percent (2%) shall be deducted for the costs to the state of initial implementation of collection and administration of the tax, and Ten percent (10%), including one percent (1%) each year thereafter~~ for state administrative costs, ~~with the proceeds to~~ shall first be deposited in the state general fund;

(B) Except as provided in subparagraph (a)(ii)(C) of this section, distribute the balance on a monthly basis to the treasurer of each county, city or town imposing the tax in an amount equal to the amount collected in each entity less the costs of collection as provided by subparagraph (a)(ii)(A) of this section. Amounts distributed under this subparagraph shall be used for the following purposes:

1                   (I) Except as provided by subdivision  
2 (III) of this subparagraph, at least ~~ninety percent (90%)~~  
3 eighty percent (80%) of the amount distributed shall be  
4 used to promote travel and tourism within the county, city  
5 or town imposing the tax. Expenditures for travel and  
6 tourism promotion shall be limited to promotional  
7 materials, television and radio advertising, printed  
8 advertising, promotion of tours and other specific tourism  
9 related objectives, provided that none of these funds shall  
10 be spent for capital construction or improvements and not  
11 more than forty thousand dollars (\$40,000.00) of these  
12 funds shall be spent for purposes of matching state general  
13 funds under the matching funds program administered by the  
14 Wyoming business council. If the amount is collected under  
15 a tax imposed countywide, expenditures of this amount shall  
16 be made in accordance with the Uniform Municipal Fiscal  
17 Procedures Act by a joint powers board established pursuant  
18 to law by the county and a majority of incorporated  
19 municipalities within the county. Membership of the board  
20 shall include at least one (1) representative appointed by  
21 each governmental entity made a party to the agreement and  
22 the majority of the board membership shall be comprised of  
23 representatives of the travel and tourism industry;

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(II) Except as provided by subdivision (III) of this subparagraph, the amount remaining not to exceed ~~ten percent (10%)~~ twenty percent (20%) of the total amount distributed shall be used for general revenue within the governmental entity imposing the tax. If the amount is collected under a tax imposed countywide, the joint powers board established under subdivision (a)(ii)(B)(I) of this section shall distribute the amount remaining to the county for deposit in its general fund in the proportion that the amount collected outside the corporate limits of its cities and towns bears to the total amount collected within the county, and to incorporated cities and towns within the county for deposit into their treasuries in the proportion that the amount collected within the corporate limits of each city and town bears to the total amount collected within the county;

(III) If the conditions specified in ~~subparagraphs (D) through (G) of this paragraph~~ subparagraph (D) of this paragraph are met, the amount collected less the cost of collection as provided by

1 subparagraph (a)(ii)(A) of this section shall be  
2 distributed as follows:

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4 (1) ~~Sixty percent (60%)~~ Fifty  
5 percent (50%) shall be used to promote travel and tourism  
6 within the county, city or town imposing the tax in  
7 accordance with subdivision (I) of this subparagraph;

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9 (2) ~~Ten percent (10%)~~ Twenty-five  
10 percent (25%) shall be deposited in the general fund of the  
11 county. If the amount is collected under a tax imposed  
12 countywide, the joint powers board established under  
13 subdivision (a)(ii)(B)(I) of this section shall distribute  
14 the amount to the county for deposit in its general fund in  
15 the proportion that the amount collected outside the  
16 corporate limits of its cities and towns bears to the total  
17 amount collected within the county, and to incorporated  
18 cities and towns within the county for deposit into their  
19 treasuries in the proportion that the amount collected  
20 within the corporate limits of each city and town bears to  
21 the total amount collected within the county;

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1 (3) ~~Thirty percent (30%)~~  
2 Twenty-five percent (25%) shall be used for the provision  
3 of visitor impact services within the governmental entity  
4 imposing the tax. If the amount is collected under a tax  
5 imposed countywide, the joint powers board shall distribute  
6 the amount to the county under the same terms and  
7 conditions as provided under subdivision (III)(2) of this  
8 subparagraph, but the funds shall only be used for the  
9 purposes specified in this subdivision. As used in this  
10 section, "visitor impact services" includes, but is not  
11 limited to, provision of vehicle parking, public  
12 transportation, public restrooms, pedestrian and bicycle  
13 pathways, museums and other displays.

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15 (D) ~~Beginning July 1, 1999, and adjusted~~  
16 ~~annually for the percentage increase in the Wyoming~~  
17 ~~cost-of-living index for the previous fiscal year as~~  
18 ~~determined by the division of economic analysis of the~~  
19 ~~department of administration and information,~~ When lodging  
20 tax revenues collected for each of the preceding three (3)  
21 fiscal years by a county, city or town imposing a lodging  
22 tax at any rate exceed five hundred thousand dollars  
23 (\$500,000.00), or if no lodging tax was imposed in any of

1 the three (3) preceding fiscal years but, based upon sales  
2 tax collection records provided by the department of  
3 revenue, it can reasonably be presumed that at least five  
4 hundred thousand dollars (\$500,000.00) in lodging tax may  
5 be collected annually in each county, city or town imposing  
6 a lodging tax at ~~not more than one percent (1%)~~ any rate,  
7 the amount collected shall be distributed as provided in  
8 subdivision (a)(ii)(B)(III) of this section.†

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10 **Section 2.** W.S. 39-15-211(a)(ii)(E) through (G) is  
11 repealed.

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13 **Section 3.** The distribution under W.S.  
14 39-15-211(a)(ii)(A) as amended by section 1 of this act  
15 shall not apply to a lodging tax imposed by any city, town  
16 or county until the next time that a proposition to impose  
17 or continue the tax is approved by the qualified electors  
18 of the city, town or county as provided in W.S.  
19 39-15-203(a)(ii) following the effective date of this act.

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21 **Section 4.** This act is effective July 1, 2020.

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(END)