

HOUSE BILL NO. HB0174

Statewide lodging tax.

Sponsored by: Management Council

A BILL

for

1 AN ACT relating to sales tax; imposing a statewide tax on  
 2 sales of lodging services; providing for distribution of  
 3 the tax; revising the local optional lodging tax; creating  
 4 the Wyoming tourism account; and providing for effective  
 5 dates.

6

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

8

9       **Section 1.** W.S. 39-15-104 by creating a new  
 10 subsection (h), 39-15-111(b) (intro) and by creating a new  
 11 subsection (p), 39-15-204(a) (ii) and  
 12 39-15-211(a) (ii) (B) (III) (intro), (D) and (E) are amended to  
 13 read:

14

15       **39-15-104. Taxation rate.**

16

1       (h) In addition to the sales tax under subsections  
2 (a) and (b) of this section there is imposed a tax upon the  
3 sale of lodging services of four percent (4%). The revenue  
4 from the four percent (4%) lodging tax shall be distributed  
5 as provided in W.S. 39-15-111(p).

6  
7       **39-15-111. Distribution.**

8  
9       (b) Revenues earned under W.S. 39-15-104 during each  
10 fiscal year shall be recognized as revenue during that  
11 fiscal year for accounting purposes. Except as otherwise  
12 provided in subsection (p) of this section, for all revenue  
13 collected by the department under W.S. 39-15-104 the  
14 department shall:

15  
16       (p) All revenue collected by the department under  
17 W.S. 39-15-104(h) shall be distributed as follows:

18  
19       (i) The department shall credit fifty percent  
20 (50%) to the Wyoming tourism account, which is hereby  
21 created. No funds shall be expended from the account unless  
22 and until the legislature appropriates the funds. Funds  
23 within the account shall be used as determined by the

1 legislature for the operation of the Wyoming tourism board  
2 and the Wyoming office of tourism. Not later than October 1  
3 of each even-numbered year the state treasurer shall  
4 determine whether funds in the account exceed one hundred  
5 fifteen percent (115%) of the most recent cumulative  
6 biennial appropriations to the tourism board and the  
7 Wyoming office of tourism. Any funds in the account in  
8 excess of one hundred fifteen percent (115%) of that amount  
9 shall be transferred into the general fund not later than  
10 October 1 of each even-numbered year;

11

12 (ii) Fifty percent (50%) shall be distributed on  
13 a monthly basis in proportionate shares to each county in  
14 relation to the county's share, including all  
15 municipalities in that county, of the entire tax collected  
16 under W.S. 39-15-104(h) to be distributed as follows:

17

18 (A) If the county imposes a countywide  
19 lodging tax under W.S. 39-15-204(a)(ii), the revenue shall  
20 be distributed in the same manner as taxes collected under  
21 that paragraph are distributed pursuant to W.S.  
22 39-15-211(a)(ii)(B) through (E);

23

1                   (B) If the county has not imposed a  
2 countywide lodging tax under W.S. 39-15-204(a)(ii), the  
3 revenue shall be distributed as follows:

4  
5                   (I) If no city or town in the county  
6 has imposed a lodging tax under W.S. 39-15-204(a)(ii), the  
7 revenue shall be distributed to the county to be expended  
8 as determined by the county board of commissioners to  
9 promote travel and tourism in the county as provided in  
10 W.S. 39-15-211(a)(ii)(B)(I);

11  
12                   (II) If any city or town in the county  
13 has imposed a lodging tax under W.S. 39-15-204(a)(ii),  
14 revenue equal to the amount of the tax imposed by the city  
15 or town shall be distributed to the city or town to be used  
16 as provided in W.S. 39-15-211(a)(ii)(B) through (E). The  
17 remainder shall be distributed to the county to be expended  
18 as determined by the county board of commissioners to  
19 promote travel and tourism in the county as provided in  
20 W.S. 39-15-211(a)(ii)(B)(I).

21  
22                   **39-15-204. Taxation rate.**

23

1           (a) In addition to the state tax imposed under W.S.  
2 39-15-101 through 39-15-111 any county of the state may  
3 impose the following excise taxes and any city or town may  
4 impose the tax authorized by paragraph (ii) of this  
5 subsection and any resort district may impose the tax  
6 authorized by paragraph (v) of this subsection:

7  
8           (ii) An excise tax at a rate in increments of  
9 one percent (1%) not to exceed a rate of ~~four percent (4%)~~  
10 two percent (2%) upon the sales price paid for lodging  
11 services as defined under W.S. 39-15-101(a)(i), the primary  
12 purpose of which is for local travel and tourism promotion;

13

14           **39-15-211. Distribution.**

15

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

19

20           (ii) For revenues collected under W.S.  
21 39-15-204(a)(ii):

22

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

9

10 (III) If the conditions specified in  
11 ~~subparagraphs~~ subparagraph (D) ~~through (G) or (E)~~ of this  
12 paragraph are met, the amount collected less the cost of  
13 collection as provided by subparagraph (a)(ii)(A) of this  
14 section shall be distributed as follows:

15

16 (D) Beginning July 1, 1999, and adjusted  
17 annually for the percentage increase in the Wyoming  
18 cost-of-living index for the previous fiscal year as  
19 determined by the division of economic analysis of the  
20 department of administration and information, when lodging  
21 tax revenues including revenues distributed under W.S.  
22 39-15-111(p)(ii) collected for each of the preceding three  
23 (3) fiscal years exceed ~~five hundred thousand dollars~~

1 ~~(\$500,000.00)~~ one million five hundred thousand dollars  
2 (\$1,500,000.00), or if no lodging tax was imposed in any of  
3 the three (3) preceding fiscal years but, based upon sales  
4 tax collection records provided by the department of  
5 revenue, it can reasonably be presumed that at least five  
6 ~~hundred thousand dollars (\$500,000.00)~~ one million five  
7 hundred thousand dollars (\$1,500,000.00) in lodging tax may  
8 be collected annually in each county, city or town imposing  
9 a lodging tax at ~~not more than~~ one percent (1%), the amount  
10 collected shall be distributed as provided in subdivision  
11 (a) (ii) (B) (III) of this section;

12

13 (E) Beginning July 1, 1999, and adjusted  
14 annually for the percentage increase in the Wyoming  
15 cost-of-living index for the previous fiscal year as  
16 determined by the division of economic analysis of the  
17 department of administration and information, when lodging  
18 tax revenues including revenues distributed under W.S.  
19 39-15-111(p) (ii) collected for each of the preceding three  
20 (3) fiscal years exceed ~~one million dollars (\$1,000,000.00)~~  
21 two million dollars (\$2,000,000.00), or if no lodging tax  
22 was imposed in any of the three (3) preceding fiscal years  
23 but, based upon sales tax collection records provided by

1 the department of revenue, it can reasonably be presumed  
2 that at least ~~one million dollars (\$1,000,000.00)~~ two  
3 million dollars (\$2,000,000.00) in lodging tax may be  
4 collected annually in each county, city or town imposing a  
5 lodging tax at ~~more than one percent (1%) but not more than~~  
6 two percent (2%), the amount collected shall be distributed  
7 as provided in subdivision (a)(ii)(B)(III) of this section;

8

9 **Section 2.** W.S. 39-15-211(a)(ii)(F) and (G) is  
10 repealed.

11

12 **Section 3.** If any city, town or county has in place a  
13 lodging tax pursuant to W.S. 39-15-204(a)(ii) at a rate  
14 higher than two percent (2%) as of July 1, 2018, that rate  
15 shall continue until the next general election at which the  
16 tax is considered as provided in W.S. 39-15-203(a)(ii)(D).  
17 No lodging tax imposed under W.S. 39-15-204(a)(ii) shall be  
18 continued pursuant to W.S. 39-15-203(a)(ii)(D) in excess of  
19 two percent (2%) at the 2018 general election. No lodging  
20 tax shall be initially imposed pursuant to W.S.  
21 39-15-204(a)(ii) in excess of two percent (2%) at the 2018  
22 general election. The proposition to continue any lodging  
23 tax under W.S. 39-15-204(a)(ii) in excess of two percent



1 (2%) at the 2018 general election shall be presented on the  
2 ballot as "for or against the [county, city or town] two  
3 percent (2%) lodging tax."

4

5 **Section 4.**

6

7 (a) Section 3 of this act is effective July 1, 2018.

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9 (b) Except as otherwise provided in subsection (a) of  
10 this section, this act is effective January 1, 2019.

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12

(END)