

HOUSE BILL NO. HB0177

Comprehensive tax reform.

Sponsored by: Representative(s) Connolly and Senator(s)
Rothfuss

A BILL

for

1 AN ACT relating to taxation and revenue; implementing an
2 income tax; authorizing a real estate transfer tax;
3 eliminating the maximum transfer to the school capital
4 construction account from royalties from leases on school
5 lands; revising the distribution of federal mineral
6 royalties; increasing the maximum profit to the state from
7 alcoholic liquor sales; removing the state excise tax on
8 malt beverages; authorizing cities, towns and counties to
9 implement a tax on malt beverages; increasing property tax
10 assessment rates; providing sunset dates; providing for the
11 creation of and distribution of funds to the property tax
12 refund program account; imposing a state mill levy for
13 school capital construction; increasing severance tax rates
14 for all minerals as specified; increasing the sales and use
15 tax rate; establishing a statewide lodging tax; revising
16 specified sales and use tax exemptions related to economic
17 incentives; revising the distribution of sales and use
18 taxes as specified; authorizing an optional municipal sales
19 and use tax; increasing fuel tax rates; increasing tobacco
20 taxes; creating crimes and penalties; providing
21 applicability; amending related provisions; repealing a
22 conflicting provision; and providing for effective dates.

23

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

25

26 **Section 1.** W.S. 39-12-102 through 39-12-111 and
27 39-23-101 through 39-23-111 are created to read:

28

29 **39-12-102. Administration; confidentiality.**

30

1 (a) This chapter is known and may be cited as the
2 "Wyoming Income Tax Act."
3

4 (b) The administration of this chapter is vested in
5 the department of revenue.
6

7 (c) The department shall, to the extent practical,
8 obtain information from the federal internal revenue
9 service to verify taxable income under this chapter. The
10 department shall adopt rules and regulations necessary to
11 efficiently secure the payment, collection and accounting
12 for taxes imposed by this chapter.
13

14 (d) Notices required to be mailed by the department
15 under this chapter if mailed to the address shown on the
16 records of the department shall be sufficient for the
17 purposes of this chapter.
18

19 (e) No state employee or other person who by his
20 employment has knowledge of the business affairs of any
21 person filing or required to file any tax returns under
22 this chapter shall make known their contents in any manner
23 or permit any person to have access to any returns or
24 information contained therein except as provided by law.
25 The department may also allow the following:
26

27 (i) The delivery to the taxpayer or his legal
28 representatives upon written request of a copy of any
29 return or report in connection with his tax;
30

31 (ii) The publication of statistics so classified
32 to prevent the identification of particular returns or
33 reports;
34

35 (iii) The inspection by the attorney general of
36 the state of the report or return of any person who brings
37 an action against the state relating to the report or
38 return, or against whom an action is contemplated or has
39 been instituted;
40

41 (iv) The introduction into evidence of any
42 report or return or information therefrom in any
43 administrative or court proceeding relating to the report
44 or return and to which the person making the report or
45 return is a party;

1
2 (v) The furnishing of any information to the
3 United States government and its territories, the District
4 of Columbia, any state allowing similar privileges to the
5 department or to the multistate tax commission for relay to
6 tax officials of cooperating states. Information furnished
7 shall be only for tax purposes;

8
9 (vi) The inspection of tax returns and records
10 by the state department of audit;

11
12 (vii) The sharing of information with local
13 governmental entities and other state agencies, provided a
14 written request is made to the department and the
15 governmental entity or agency demonstrates sufficient
16 reason to obtain the information for official business
17 purposes.

18
19 (f) No person shall fail or refuse to make any return
20 or payment required by this chapter or shall make any false
21 return or statement or shall evade the payment of any tax
22 due. No person shall aid or abet another in any attempt to
23 evade payment of the tax due. No person shall knowingly
24 attest by signature to a false or fraudulent return. The
25 district court of the county in which violations of this
26 subsection occur shall have jurisdiction.

27
28 **39-12-103. Imposition.**

29
30 (a) Taxable event. There is levied an income tax upon
31 the taxable income of each taxpayer in this state.

32
33 (b) Apportionment of taxable income shall be as
34 follows:

35
36 (i) If a taxpayer has no income from activity
37 that is taxable outside of Wyoming, the taxpayer's entire
38 taxable income shall be allocated to Wyoming;

39
40 (ii) A taxpayer having income from activity that
41 is taxable both within and without Wyoming shall apportion
42 and allocate the taxable income as provided in this
43 section;

44
45 (iii) Income is taxable in another state if:

1
2 (A) In that other state, the income is
3 subject to a net income tax, a franchise tax measured by
4 net income, a franchise tax for the privilege of doing
5 business, a corporate stock tax or any similar tax; or
6

7 (B) That other state has jurisdiction to
8 subject the income to a net income tax regardless of
9 whether, in fact, the state subjects the taxpayer to such
10 tax;
11

12 (iv) Taxable income shall be apportioned to
13 Wyoming by multiplying the income by a fraction, the
14 numerator of which is the total income earned in Wyoming
15 during the tax period and the denominator of which is the
16 income of the taxpayer everywhere during the tax period. To
17 the extent necessary, the department shall by rule and
18 regulation determine whether income was earned in Wyoming
19 or elsewhere;
20

21 (v) The department may require taxpayers to
22 provide additional information related to apportionment and
23 allocation of income to support an income tax return under
24 this chapter.
25

26 **39-12-104. Taxation rate.**
27

28 (a) There is levied and shall be paid by the taxpayer
29 an income tax on taxable income apportioned to Wyoming as
30 provided in W.S. 39-12-103 as follows:
31

32 (i) Zero percent (0%) on the first two hundred
33 thousand dollars (\$200,000.00) of taxable income; and
34

35 (ii) Four percent (4%) upon all taxable income
36 over two hundred thousand dollars (\$200,000.00).
37

38 **39-12-105. Exemptions**
39

40 There are no specific applicable provisions for exemptions
41 for this chapter.
42

43 **39-12-106. Licenses and permits.**
44

1 There are no specific applicable provisions for licenses
2 and permits for this chapter.

3
4 **39-12-107. Compliance; collection procedures.**

5
6 (a) Returns and reports. Except as otherwise provided
7 in this subsection, each taxpayer shall report their total
8 taxable income and the portion of the income that is
9 apportioned to Wyoming as provided in W.S. 39-12-103 to the
10 department on the same date the taxpayer is required to
11 file a federal income tax return under the provisions of
12 section 6012 of the Internal Revenue Code. If a taxpayer
13 has two hundred thousand dollars (\$200,000.00) or less in
14 taxable income for the applicable tax year, the taxpayer
15 shall not be required to file a return or report under this
16 subsection.

17
18 (b) Payment. Any taxpayer owing a tax under this
19 chapter shall pay the tax once each year at the same time
20 the report under subsection (a) is provided. The tax shall
21 be collected by the department.

22
23 (c) Timelines. There are no specific applicable
24 provisions for timelines for this chapter.

25
26 **39-12-108. Enforcement.**

27
28 (a) Audits. To assess credits and deficiencies
29 against taxpayers, the department is authorized to rely on
30 final audit findings made by the department of audit,
31 taxpayer information, information reported by the taxpayer
32 to the internal revenue service or department of revenue
33 review subject to the following conditions:

34
35 (i) Audits shall commence when the taxpayer
36 receives written notice of the engagement of the audit. The
37 issuance of the written notice of the audit shall toll the
38 statute of limitations provided in W.S. 39-12-110 for the
39 audit period specified in this subsection;

40
41 (ii) After receiving notice of an audit under
42 this subsection, the taxpayer shall preserve all records
43 and books necessary to determine the amount of tax due for
44 the time period that is being audited;

45

1 (iii) Except as otherwise provided in this
2 paragraph, audits shall encompass a time period not to
3 exceed three (3) years immediately preceding the reporting
4 period when the audit is engaged. The three (3) year limit
5 shall not apply to an audit if there is evidence of gross
6 negligence by the taxpayer in reporting or remitting taxes
7 for the reporting period being audited;

8
9 (iv) If a taxpayer is not willing or able to
10 produce adequate records to demonstrate taxes due, the
11 department or the department of audit may project taxes
12 based on the best information available;

13
14 (v) The department of audit may contract with or
15 employ auditors or other technical assistance necessary to
16 determine whether the taxes imposed by this chapter have
17 been properly reported and paid;

18
19 (vi) Audits under this subsection are subject to
20 the authority and procedures provided in W.S. 9-2-2003.

21
22 (b) Interest. The following shall apply:

23
24 (i) If the amount of tax paid is less than the
25 amount due, the difference together with interest thereon
26 at the rate of one percent (1%) per month from the time the
27 return was due shall be paid by the taxpayer within ten
28 (10) days after notice and demand is made by the
29 department. Interest at an annual rate equal to the average
30 prime interest rate as determined by the state treasurer
31 during the preceding fiscal year plus four percent (4%)
32 shall be added to the delinquent tax. To determine the
33 average prime interest rate, the state treasurer shall
34 average the prime interest rate for at least seventy-five
35 percent (75%) of the thirty (30) largest banks in the
36 United States. The interest rate on delinquent taxes shall
37 be adjusted on January 1 of each year following the year in
38 which the taxes first became delinquent. In no instance
39 shall the delinquent tax rate be greater than eighteen
40 percent (18%);

41
42 (ii) The department may credit or waive interest
43 imposed by this subsection as part of a settlement or for
44 any other good cause.

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1 (c) Penalties. The following shall apply:

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(i) If any part of the deficiency is due to negligence or intentional disregard of rules and regulations but without intent to defraud there shall be added a penalty of ten percent (10%) of the amount of the deficiency plus interest as provided by paragraph (b) (i) of this section. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after notice and demand is made by the department;

(ii) If any part of the deficiency is due to fraud with intent to evade there shall be added a penalty of twenty-five percent (25%) of the amount of the deficiency plus interest as provided by paragraph (b) (i) of this section. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after notice and demand is made by the department;

(iii) Any person who files a false or fraudulent return is subject to the provisions of W.S. 6-5-303;

(iv) Any person who violates any provision of this chapter for which there are no specific penalties is guilty of a misdemeanor. Each violation is a separate offense;

(v) If a taxpayer fails to file a return as required by this chapter, the department shall give written notice by mail to the taxpayer to file a return on or before the last day of the month following the notice of delinquency. If a taxpayer then fails to file a return the department shall make a return from the best information available which will be prima facie correct and the tax due therein is a deficiency and subject to penalties and interest as provided by this chapter;

(vi) The department may credit or waive penalties imposed by this subsection as part of a settlement or for any other good cause.

(d) Liens. The following shall apply:

(i) Any tax due under this chapter constitutes a debt to the state from the taxpayer, and is a lien from the

1 date the tax is due on all the real and personal property
2 of the taxpayer. Notice of the lien shall be filed with the
3 county clerk of the county in which the taxpayer resides or
4 conducts business. The lien does not have preference over
5 preexisting secured indebtedness but shall have priority
6 from and after the date of filing or recording. The
7 department shall cancel lien statements within sixty (60)
8 days after taxes due are paid or collected. No other action
9 by the department is required to perfect a lien under this
10 paragraph regardless of the type of property involved.

11
12 (e) Tax sales. The following shall apply:

13
14 (i) The tax due together with interest,
15 penalties and costs may be collected by appropriate
16 judicial proceedings or the department, with board
17 approval, or its representative, may seize and sell at
18 public auction so much of the taxpayer's property as will
19 pay all the tax, interest, penalties and costs. Notice of
20 the auction must be published for four (4) weeks in a
21 newspaper published in the resident county of the taxpayer
22 or the county in which the majority of the property is
23 located.

24
25 **39-12-109. Taxpayer remedies.**

26
27 (a) Interpretation requests. A taxpayer may request
28 and the department shall provide written interpretations of
29 these statutes and rules. When requesting an
30 interpretation, a taxpayer shall set forth the facts and
31 circumstances pertinent to the issue. If the department
32 deems the facts and circumstances provided to be
33 insufficient, it may request additional information. A
34 taxpayer may act in reliance upon a written interpretation
35 through the end of the calendar year in which the
36 interpretation was issued, or until revoked by the
37 department, whichever occurs last if the pertinent facts
38 and circumstances were substantially correct and fully
39 disclosed.

40
41 (b) Appeals. Except as provided by this subsection,
42 no person who feels aggrieved by the payment of the taxes,
43 penalty and interest imposed by this chapter may appeal a
44 decision of the state board of equalization until all
45 taxes, penalty and interest have been paid. For good cause

1 shown, the court to which the decision of the board is
2 appealed may stay enforcement of the tax during the
3 pendency of the appeal. The court's stay of enforcement
4 shall not affect the accruing of interest upon any
5 assessment and levy.

6
7 (c) Refunds. The following shall apply:

8
9 (i) Any tax, penalty or interest which has been
10 erroneously paid, computed or remitted to the department by
11 a taxpayer shall either be credited against any subsequent
12 tax liability of the taxpayer or refunded. No credit or
13 refund shall be allowed after three (3) years from the date
14 of overpayment. The receipt of a claim for a refund by the
15 department shall toll the statute of limitations under W.S.
16 39-12-110. All refund requests received by the department
17 shall be approved or denied within ninety (90) days of
18 receipt. Any refund or credit erroneously made or allowed
19 may be recovered in an action brought by the attorney
20 general in any court of competent jurisdiction.

21
22 (d) Credits. The following shall apply:

23
24 (i) Each taxpayer is entitled to a credit
25 against tax liability under this chapter for all sales, use
26 and ad valorem taxes paid in the taxable year by the same
27 taxpayer to any taxing authority in Wyoming. The taxpayer
28 shall report the credit to the department on the return
29 filed under W.S. 39-12-107. The department may require
30 supporting documentation on the credit claimed under this
31 paragraph. In no case shall any refund be due or payable if
32 the amount of the credit claimed by any taxpayer under this
33 paragraph exceeds the amount of tax due under this chapter.
34 False claims are punishable as provided by W.S. 6-5-303;

35
36 (ii) The taxpayer is entitled to receive an
37 offsetting credit for any overpaid tax identified by an
38 audit that is within the scope of the audit period, without
39 regard to the limitation period for requesting refunds.

40
41 (e) Redemption. There are no specific applicable
42 provisions for redemption for this chapter.

43
44 (f) Escrow. There are no specific applicable
45 provisions for escrow for this chapter.

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39-12-110. Statute of limitations.

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4

(a) Except as otherwise provided in this chapter, no credit or refund shall be allowed after three (3) years from the date of overpayment. The receipt of a claim for a refund by the department shall toll the statute of limitations.

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39-12-111. Distribution.

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The proceeds from the tax imposed by this chapter shall be deposited in the general fund.

CHAPTER 23

REAL ESTATE TRANSFER TAX

39-23-101. Definitions.

(a) As used in this chapter:

(i) "Agricultural land" means as defined by W.S. 39-13-101(a)(iii);

(ii) "Real property" means as defined by W.S. 39-11-101(a)(xv) and includes easements on real property.

39-23-102. Administration.

The department shall enforce the provisions of this chapter. The department shall promulgate rules and regulations necessary for the implementation and enforcement of this chapter.

1 **39-23-103. Imposition**

2
3 (a) A county may impose an excise tax on the sale of
4 real property under W.S. 39-23-104(a), provided that:

5
6 (i) No tax shall be imposed under W.S.
7 39-23-104(a) until the proposition to impose the tax is
8 submitted to the vote of the qualified electors of the
9 county, and a majority of those casting their ballots vote
10 in favor of imposing the tax;

11
12 (ii) The proposition to impose the tax shall be
13 at the expense of the county and be submitted to the
14 electors of the county upon the receipt by the board of
15 county commissioners of a petition requesting the election
16 signed by at least five percent (5%) of the electors of the
17 county or of a resolution approving the proposition from
18 the governing body of the county and the governing bodies
19 of at least two-thirds (2/3) of the incorporated
20 municipalities within the county. If proposed by petition
21 by electors, the number of electors required shall be
22 determined by the number of votes cast at the last general
23 election. The election shall be at the direction and under
24 the supervision of the board of county commissioners;

25
26 (iii) The proposition to impose the tax may be
27 submitted at an election held on a date authorized under
28 W.S. 22-21-103. A notice of election shall be given in at
29 least one (1) newspaper of general circulation published in
30 the county in which the election is to be held, and the
31 notice shall specify the object of the election. The
32 notice shall be published at least once each week for a
33 thirty (30) day period preceding the election. At the
34 election the ballots shall contain the words "for the
35 county real estate transfer tax" and "against the county
36 real estate transfer tax". The ballot in an election under
37 this section shall specify how funds from the tax will be
38 used in a clear and appropriate manner;

39
40 (iv) If the proposition to impose the tax under
41 W.S. 39-23-104(a) is approved, the same proposition shall
42 be submitted, until defeated, at the second general
43 election following the election at which the proposition
44 was initially approved and at the general election held
45 every four (4) years thereafter;

1
2 (v) If the proposition to impose or continue the
3 tax is defeated the proposition shall not again be
4 submitted to the electors of the county for at least eleven
5 (11) months. If the proposition is defeated at any general
6 election following initial adoption of the proposition the
7 tax is repealed and shall not be collected on any
8 subsequent sale of real property;

9
10 (vi) If the proposition is approved by the
11 qualified electors the board of county commissioners shall
12 by resolution impose the tax upon the sale of real
13 property.

14
15 **39-23-104. Taxation rate.**

16
17 A county may impose a tax on the sale of real property in
18 increments of one-quarter of one percent (.25%) at a rate
19 not to exceed two percent (2%) of the sales price of the
20 property.

21
22 **39-23-105. Exemptions.**

23
24 (a) The tax under this chapter shall not be imposed
25 upon any of the following:

26
27 (i) Any transfer described in an instrument that
28 confirms, corrects, modifies or supplements a previously
29 recorded instrument without added consideration;

30
31 (ii) Any transfer of title without consideration
32 from one (1) joint tenant or tenant in common to one (1) or
33 more remaining joint tenants or tenants in common;

34
35 (iii) Any transfer of title to property without
36 consideration when held in the name of one (1) spouse to
37 both spouses as joint tenants or tenants in common, or as
38 community property;

39
40 (iv) Any transfer of title between spouses,
41 including any gift between spouses;

42
43 (v) Any transfer of title between spouses to
44 effect a property settlement agreement or between former
45 spouses in compliance with a decree of divorce;

1
2 (vi) Any transfer of title without consideration
3 to or from a trust;
4

5 (vii) Any transfer or other conveyance of real
6 property to or from a corporation or other business entity
7 by one (1) or more persons if the transfer or conveyance
8 does not alter the percentage of ownership interest in the
9 real property of any person;
10

11 (viii) Any transfer or other conveyance of real
12 property if the owner of the property is related, within
13 the first degree of consanguinity of blood or marriage, to
14 the person to whom it is conveyed;
15

16 (ix) Any transfer or other conveyance of real
17 property to make effective any plan of reorganization or
18 adjustment under which a mere change in identity, form or
19 place of organization is effected, such as a transfer
20 between a corporation and its parent corporation or a
21 subsidiary corporation;
22

23 (x) Any transfer of real property due to the
24 sale of the property for delinquent taxes or assessments or
25 a sale or transfer pursuant to foreclosure;
26

27 (xi) Any transfer of real property by a county
28 certificate of purchase or a sheriff's deed;
29

30 (xii) That portion of the value of any transfer
31 of agricultural land up to one and one-half (1 1/2) times
32 the agricultural value of the land as determined by the
33 county assessor for the previous calendar year;
34

35 (xiii) Any exchange of real property up to the
36 lesser value of the properties being exchanged as
37 determined by the county assessor;
38

39 (xiv) Any transfer of real property exempted
40 from property taxation under W.S. 39-11-105(a)(i) through
41 (viii) and any property protected from taxation under the
42 Wyoming constitution;
43

44 (xv) Any transfer of property pursuant to a
45 contract executed prior to July 1, 2018;

1
2 (xvi) Any transfer of real property interests in
3 a mineral estate;

4
5 (xvii) Any transfer of real property used for
6 industrial purposes as defined by W.S.
7 39-11-101(a)(xiv)(B);

8
9 (xviii) Any transfer of real property used for
10 commercial purposes;

11
12 (xix) Any other transfer or other conveyance
13 which the county exempts upon a finding that the transfer
14 does not represent a true conveyance of property.

15
16 **39-23-106. Licenses; permits.**

17
18 There are no specific applicable provisions for licenses
19 and permits for this chapter

20
21 **39-23-107. Compliance; collection procedures.**

22
23 (a) Taxes imposed by this chapter are due and payable
24 at the office of the county treasurer of the county in
25 which the real property is located on the date of
26 recordation of the deed or other instrument making the sale
27 a matter of public record. The tax shall only be collected
28 on the price paid for real property. The county clerk shall
29 not record a document transferring legal or equitable title
30 to real property until all taxes due under this chapter
31 have been paid to the county treasurer. The buyer and
32 seller shall sign before a notarial officer on a form
33 prescribed by the department, a statement eliciting the
34 information necessary for the assessment of the tax. The
35 statement is not a public record and shall be held
36 confidential by the county clerk, county assessor, county
37 treasurer, county board of equalization, state board of
38 equalization and by the department.

39
40 (b) It is a misdemeanor for a person to willfully
41 falsify or publicly disclose, except as specifically
42 authorized by law, any information on the statement
43 required by subsection (a) of this section. Upon
44 conviction, the offender is subject to a fine of not more

1 than seven hundred fifty dollars (\$750.00), imprisonment
2 for not more than six (6) months, or both.

3
4 (c) Payment of the tax may be negotiated between the
5 purchaser and seller of the real property and shall be
6 collected from the party recording the deed or other
7 instrument making the sale a matter of public record by the
8 county treasurer in the form prescribed by the department.

9
10 (d) If the property being transferred is located in
11 more than one (1) county and the value has not been
12 determined by the buyer and seller as to each county, the
13 value shall be established by applying the ratio of the
14 assessed valuation in each county to the assessed valuation
15 of all property being transferred.

16
17 **39-23-108. Enforcement.**

18
19 There are no specific applicable provisions for enforcement
20 for this chapter.

21
22 **39-23-109. Taxpayer remedies.**

23
24 There are no specific applicable provisions for taxpayer
25 remedies for this chapter.

26
27 **39-23-110. Statute of limitations.**

28
29 There are no specific applicable provisions for statute of
30 limitations for this chapter.

31
32 **39-23-111. Distribution.**

33
34 (a) Taxes collected by the county treasurer shall be
35 distributed as follows:

36
37 (i) To the county in the proportion that the
38 population of the county situated outside the corporate
39 limits of its cities and towns bears to the total
40 population of the county including cities and towns;

41
42 (ii) To each city and town within the county in
43 the proportion the population of the city or town bears to
44 the population of the county.

45

1 **Section 2.** W.S. 9-4-305(b), 9-4-601(a)(ii), (iii),
 2 (vi), (ix), (x) and by creating a new paragraph (xii),
 3 9-4-605(a), 12-2-201(c), 12-2-302(a), 12-2-303(a),
 4 12-3-101, 21-15-111(a)(i), 39-11-101(a)(xvii)(B), (C), by
 5 creating a new subparagraph (D) and (xviii), 39-12-101,
 6 39-13-103(b)(iii)(B), (C) and by creating a new
 7 subparagraph (D), 39-13-104(a) by creating a new paragraph
 8 (v), 39-13-109(c)(v) by creating a new subparagraph (F),
 9 39-14-104(b)(intro), (iii) and by creating a new paragraph
 10 (iv), 39-14-111(a), 39-14-204(a)(intro), (iv) and by
 11 creating a new paragraph (v), 39-14-211(a),
 12 39-14-304(a)(intro), (ii) and by creating a new paragraph
 13 (iii), 39-14-311(a), 39-14-404, 39-14-411(a),
 14 39-14-504(a)(intro), (ii) and by creating a new paragraph
 15 (iii), 39-14-511(a), 39-14-604, 39-14-611(a), 39-14-704,
 16 39-14-711(a), 39-15-104 by creating new subsections (h) and
 17 (j), 39-15-105(a)(viii)(O)(intro), (R) and (S)(intro),
 18 39-15-111(b)(intro), (i) and by creating new subsections
 19 (p) and (q), 39-15-203(a) by creating a new paragraph (vi),
 20 39-15-204(a)(intro) and by creating a new paragraph (vii),
 21 39-15-211 by creating a new subsection (d), 39-16-104 by
 22 creating a new subsection (g),
 23 39-16-105(a)(viii)(D)(intro), (G) and (H)(intro),
 24 39-16-111(b)(intro), (i) and by creating a new subsection
 25 (p), 39-16-203(a) by creating a new paragraph (v),
 26 39-16-204(a)(intro) and by creating a new paragraph (vi),
 27 39-16-211 by creating a new subsection (d),
 28 39-17-104(a)(intro) and (i), 39-17-111(c)(intro),
 29 39-17-204(a)(intro) and (i), 39-17-211(d)(ii)(intro),
 30 39-17-304(a)(intro) and (i), 39-17-311(a)(iv)(intro),
 31 39-18-104(a)(ii), (b)(ii) and (c) through (f) and
 32 39-18-111(c) are amended to read:

33
 34 **9-4-305. Disposition of state land revenue.**

35
 36 (b) Proceeds from the sale of state lands, mineral
 37 royalties and any money designated by the Wyoming
 38 constitution or Wyoming statutes as collected shall be
 39 transmitted to the state treasurer and credited to the
 40 proper accounts within the permanent land fund, except as
 41 provided by article 7, section 2 of the Wyoming
 42 constitution, thirty-three and one-third percent (33 1/3%)
 43 of the mineral royalties received from the lease of any
 44 school lands, ~~but not to exceed eight million dollars~~
 45 ~~(\$8,000,000.00) during any one (1) year,~~ shall be deposited

1 into the public school capital construction account. To the
2 extent constitutionally permissible and notwithstanding any
3 other provision of law, at the end of every fiscal year,
4 the state treasurer shall transfer to the corpus of each
5 account within the permanent land fund, except the common
6 school account, from the income earned on the corresponding
7 account within the permanent land fund, to the extent
8 available, an amount as provided by this subsection. In
9 determining the amount to be withheld, the state treasurer
10 shall calculate the fiscal year beginning balance and
11 ignore any appropriations made from the account within that
12 fiscal year. For the fiscal year 2000, he shall transfer an
13 amount equal to five percent (5%) of the inflation rate for
14 the previous twelve (12) month period as determined by the
15 department of administration and information multiplied by
16 the beginning balance of each permanent land fund account,
17 except the common school account. At the end of each
18 succeeding fiscal year, the state treasurer shall increase
19 the amount to be multiplied by that year's inflation rate
20 by five percent (5%) until such time as the multiplier
21 reaches one hundred percent (100%) of the inflation rate,
22 and then multiply that amount by the beginning balance of
23 each permanent land fund account, except the common school
24 account.

25
26 **9-4-601. Distribution and use; funds, accounts,**
27 **cities and towns benefited; exception for bonus payments.**
28

29 (a) All monies received by the state of Wyoming from
30 the secretary of the treasury of the United States under
31 the provisions of the act of congress of February 25, 1920
32 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191), as amended, or
33 from lessees or authorized mine operators and all monies
34 received by the state from its sale of production from
35 federal mineral leases subject to the act of congress of
36 February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181,
37 191) as amended, except as provided by subsection (b) of
38 this section, shall be deposited into an account and the
39 first two hundred million dollars (\$200,000,000.00) of
40 revenues received in any fiscal year shall be distributed
41 by the state treasurer as provided in this subsection. One
42 percent (1%) of these revenues shall be credited to the
43 general fund as an administrative fee, and the remainder
44 shall be distributed as follows:
45

1 (ii) Subject to ~~paragraph~~ paragraphs (xi) and
2 (xii) of this section, ~~forty-four and eight-tenths percent~~
3 ~~(44.8%)~~ forty-seven and five hundredths percent (47.05%) to
4 the public school foundation program account subject to
5 allocations under W.S. 9-4-605;

6
7 (iii) Except as provided by W.S. 9-4-605(a), and
8 as otherwise provided in this paragraph, twenty-six and
9 one-quarter percent (26 1/4%) to the ~~highway fund~~ school
10 foundation program account subject to allocations under
11 W.S. 9-4-607. For fiscal years 2017 and 2018 funds under
12 this paragraph shall be distributed to the general fund;

13
14 (vi) Three and seventy-five hundredths percent
15 (3.75%) to the capital construction account to be expended
16 as provided by W.S. 9-4-604(k)(i) or to fund bonds the
17 proceeds of which will be used under W.S. 9-4-604(g) and
18 one and twenty-five hundredths percent (1.25%) to the
19 ~~highway fund, except for fiscal years 2017 and 2018 funds~~
20 ~~directed to the highway fund under this paragraph shall be~~
21 ~~distributed to the general fund~~ school foundation program
22 account;

23
24 (ix) Two and twenty-five one-hundredths percent
25 (2.25%), to the ~~highway fund, except for fiscal years 2017~~
26 ~~and 2018 funds under this paragraph shall be distributed to~~
27 ~~the general fund~~ school foundation program account;

28
29 (x) Five-eighths percent (.625%) to the ~~highway~~
30 ~~fund, except for fiscal years 2017 and 2018 funds under~~
31 ~~this paragraph shall be distributed to the general fund~~
32 school foundation program account;

33
34 (xii) Beginning July 1, 2019, for payments
35 attributable to fiscal year 2020, and each year thereafter
36 the amount under paragraph (ii) of this subsection shall be
37 reduced to forty-six and thirty-five hundredths percent
38 (46.35%). The remaining seven-tenths percent (0.7%) shall
39 be deposited in the property tax refund program account as
40 provided in W.S. 39-13-109(c)(v)(F). This paragraph is
41 repealed July 1, 2024 or on July 1 of the year immediately
42 following the calendar year the state board of equalization
43 certifies to the state treasurer that the assessed
44 valuation for all mineral production in the previous
45 calendar year was at least twelve billion five hundred

1 million dollars (\$12,500,000,000.00), whichever occurs
2 first.

3
4 **9-4-605. Distribution and use; capital construction**
5 **projects and bonds; purposes.**

6
7 (a) Prior to distribution to the public school
8 foundation program account under W.S. 9-4-601(a)(ii),
9 sufficient revenues for the purposes of this section shall
10 be deducted therefrom and credited to a bond repayment
11 account pursuant to the terms of the resolution, indenture
12 or other appropriate proceeding authorizing the issuance of
13 revenue bonds under this section. To the extent that
14 sufficient revenues are not available to fully fund the
15 bond repayment account as provided by this subsection,
16 prior to any distribution to the highway fund school
17 foundation program account under W.S. 9-4-601(a)(iii),
18 sufficient additional revenues for the purpose of this
19 subsection shall be deducted therefrom and credited to the
20 bond repayment account. The revenues deducted shall be used
21 as provided by this section. The balance of the revenues
22 shall be credited to the public school foundation program
23 account.

24
25 **12-2-201. Wholesale license for sale of malt**
26 **beverages only; fee.**

27
28 (c) A malt beverage wholesaler may sell to or
29 purchase from another malt beverage wholesaler only those
30 products the purchasing wholesaler is licensed to sell
31 within his designated territory. A copy of the invoice of
32 the transaction shall be submitted to the division by the
33 seller. ~~State excise tax shall be reported and paid by the~~
34 ~~licensed malt beverage wholesaler who has imported the~~
35 ~~products into the state.~~

36
37 **12-2-302. Collection of excise taxes; disposition of**
38 **revenue and fees.**

39
40 (a) The division shall collect all state excise taxes
41 provided by this title relating to alcoholic ~~and malt~~
42 beverages for deposit into the general fund.

43
44 **12-2-303. Purchase and sale of alcoholic liquors;**
45 **shortages.**

1
 2 (a) The Wyoming liquor division shall purchase and
 3 sell alcoholic liquors to qualified licensees within the
 4 state including, at the discretion of the division, any
 5 retail distributors or permittees operating within any
 6 military post or national park located within the
 7 boundaries of the state of Wyoming. Except as provided in
 8 subsection (c) of this section, sales shall be made at
 9 prices sufficient to return the cost of merchandise and all
 10 expenses of operation together with a profit, not to exceed
 11 ~~seventeen and six-tenths percent (17.6%)~~ twenty and
 12 six-tenths percent (20.6%) above the cost of the
 13 merchandise.

14
 15 **12-3-101. Excise tax to be paid; limitation on liquor**
 16 **importation; penalties.**

17
 18 (a) An excise tax is assessed and shall be collected
 19 by the division equal to three-fourths of one cent (\$.0075)
 20 per one hundred (100) milliliters (3.4 ounces) or fraction
 21 thereof on wine, and two and one-half cents (\$.025) per one
 22 hundred (100) milliliters (3.4 ounces) or fraction thereof
 23 on spirituous liquors. ~~and one-half cent (\$.005) per liter~~
 24 ~~(33.8 ounces) or fraction thereof on malt beverages.~~ The
 25 appropriate excise tax shall be collected on all alcoholic
 26 ~~or malt beverages~~ liquor and wine sold, offered for sale or
 27 use in this state.

28
 29 (b) It is unlawful for any licensee to receive or
 30 possess any alcoholic liquor or ~~malt beverage~~ wine upon
 31 which state excise taxes have not been paid.

32
 33 (c) Any licensee or permittee who violates subsection
 34 (b) or (f) of this section is guilty of a misdemeanor and
 35 upon conviction shall be fined not more than five hundred
 36 dollars (\$500.00), imprisoned for not more than one (1)
 37 year, or both.

38
 39 (d) No person shall, without authorization from the
 40 division or by law, personally transport alcoholic liquor
 41 or ~~malt beverages~~ wine into Wyoming for sale, use or
 42 consumption in the state when the applicable state excise
 43 tax has not been paid. No person shall import or transport
 44 at any given time more than three (3) liters of alcoholic
 45 liquor excluding wine, or nine (9) liters of wine ~~or five~~

1 ~~(5) gallons of malt beverage~~ for the personal use of the
 2 possessor into Wyoming if the applicable state taxes have
 3 not been paid. This subsection shall not apply to a person
 4 importing manufactured wine in accordance with the
 5 provisions of W.S. 12-2-204.

6
 7 (e) Any person importing or transporting alcoholic
 8 liquor in violation of subsection (d) of this section is
 9 guilty of a misdemeanor. All alcoholic liquor or ~~malt~~
 10 ~~beverages~~ wine illegally imported or transported shall be
 11 forfeited and delivered to the division for disposition as
 12 inventory stock.

13
 14 (f) In addition to any other tax imposed under this
 15 section, any city, town or county may impose a tax on malt
 16 beverages sold or offered for sale within the boundaries of
 17 the city, town or county. The tax shall be imposed by a
 18 resolution of the city, town or county setting out the rate
 19 of the tax and providing for its collection by the city,
 20 town or county. If imposed by a county, the tax shall only
 21 apply to unincorporated areas within the county, provided
 22 that a county may agree with one (1) or more cities or
 23 towns within the county to jointly impose a tax under this
 24 subsection. It is unlawful for any licensee to receive or
 25 possess any malt beverage upon which any applicable city,
 26 town or county malt beverage taxes have not been paid.

27
 28 **21-15-111. Definitions.**

29
 30 (a) As used in this act, unless the context requires
 31 otherwise:

32
 33 (i) "Capital construction account" or "school
 34 capital construction account" means the account into which
 35 revenues are deposited pursuant to W.S. 9-4-305(b), and
 36 9-4-601(a)(vii), (b)(i) and (iv) and 39-13-104(a)(v), into
 37 which the proceeds from any revenue bonds are credited
 38 under W.S. 21-15-108, and into which any other funds are
 39 appropriated to the account for purposes of this act. Funds
 40 within the account shall be expended only for purposes of
 41 and in the manner prescribed by this act;

42
 43 **39-11-101. Definitions.**

44

1 (a) As used in this act unless otherwise specifically
2 provided:

3
4 (xvii) "Taxable value" means a percent of the
5 fair market value of property in a particular class as
6 follows:

7
8 (B) Property used for industrial purposes,
9 eleven and one-half percent (11.5%) plus any additional
10 percentage provided in subparagraph (D) of this paragraph;

11
12 (C) All other property, real and personal,
13 including property valued and assessed under W.S.
14 39-13-102(m)(vi) and (ix), nine and one-half percent
15 (9.5%) plus any additional percentage provided in
16 subparagraph (D) of this paragraph;

17
18 (D) The percentage applicable in
19 subparagraphs (B) and (C) of this paragraph shall be
20 increased so the applicable percent under subparagraph (B)
21 of this paragraph is thirteen and one-half percent (13.5%)
22 and the applicable percent under subparagraph (C) of this
23 paragraph is ten and one-half percent (10.5%). This
24 subparagraph is repealed January 1, 2024 or on January 1 of
25 the year immediately following the calendar year the state
26 board of equalization certifies to the state treasurer that
27 the assessed valuation for all mineral production in the
28 previous calendar year was at least twelve billion five
29 hundred million dollars (\$12,500,000,000.00), whichever
30 occurs first.

31
32 (xviii) "This act" means W.S. 39-11-101 through
33 39-19-111 and 39-23-101 through 39-23-111.

34
35 **39-12-101. Preemption by state; definitions.**

36
37 (a) The state of Wyoming does hereby preempt for
38 itself the field of imposing and levying income taxes,
39 earning taxes, or any other form of tax based on wages or
40 other income and no county, city, town or other political
41 subdivision shall have the right to impose, levy or collect
42 such taxes.

43
44 (b) As used in this chapter:
45

1 (i) "Taxable income" means the adjusted gross
 2 income reported by the taxpayer to the Internal Revenue
 3 Service;

4
 5 (ii) "Taxpayer" means any person, including
 6 individuals and corporations, who is subject to the federal
 7 income tax administered by the Internal Revenue Service.
 8 "Taxpayer" includes a married couple filing jointly if the
 9 married couple files jointly for purposes of the federal
 10 income tax;

11
 12 (iii) "Tax year" means the taxable year used by
 13 the taxpayer for purposes of the federal income tax.

14
 15 **39-13-103. Imposition.**

16
 17 (b) Basis of tax. The following shall apply:

18
 19 (iii) Beginning January 1, 1989, "taxable value"
 20 means a percent of the fair market value of property in a
 21 particular class as follows:

22
 23 (B) Property used for industrial purposes,
 24 eleven and one-half percent (11.5%) plus any additional
 25 percentage provided in subparagraph (D) of this paragraph;

26
 27 (C) All other property, real and personal,
 28 nine and one-half percent (9.5%) plus any additional
 29 percentage provided in subparagraph (D) of this paragraph;

30
 31 (D) The percentage applicable in
 32 subparagraphs (B) and (C) of this paragraph shall be
 33 increased so the applicable percent under subparagraph (B)
 34 of this paragraph is thirteen and one-half percent (13.5%)
 35 and the applicable percent under subparagraph (C) of this
 36 paragraph is ten and one-half percent (10.5%). This
 37 subparagraph is repealed January 1, 2024 or on January 1 of
 38 the year immediately following the calendar year the state
 39 board of equalization certifies to the state treasurer that
 40 the assessed valuation for all mineral production in the
 41 previous calendar year was at least twelve billion five
 42 hundred million dollars (\$12,500,000,000.00), whichever
 43 occurs first.

44
 45 **39-13-104. Taxation rate.**

1
2 (a) Authorized mill levies. There shall be annually
3 levied and assessed upon the taxable value of property
4 within Wyoming the following state taxes when applicable:

5
6 (v) Three (3) mills for school capital
7 construction to be deposited in the school capital
8 construction account created by W.S. 21-15-111(a)(i).

9
10 **39-13-109. Taxpayer remedies.**

11
12 (c) Refunds. The following shall apply:

13
14 (v) The following shall apply to the property
15 tax refund program:

16
17 (F) There is hereby created the property
18 tax refund program account. The account shall consist of
19 appropriations from the legislature and such other funds as
20 provided by law. Funds in the account are continuously
21 appropriated to the department and shall only be expended
22 to fund the property tax refund program as provided by this
23 paragraph.

24
25 **39-14-104. Tax rate.**

26
27 (b) The total severance tax rate for underground coal
28 shall be ~~three and three-quarters percent (3.75%)~~ seven
29 percent (7%). The tax shall be distributed as provided in
30 W.S. 39-14-111 and is imposed as follows:

31
32 (iii) One percent (1%) ~~;~~ plus

33
34 (iv) Three and one-quarter percent (3.25%).

35
36 **39-14-111. Distribution.**

37
38 (a) As provided by W.S. 39-14-104(a), the total
39 severance tax rate for surface coal shall be seven percent
40 (7%). As provided by W.S. 39-14-104(b), the total severance
41 tax rate for underground coal shall be ~~three and~~
42 ~~three-quarters percent (3.75%)~~ seven percent (7%). A one
43 and one-half percent (1.5%) tax imposed by W.S.
44 39-14-104(a)(i) and a one and one-half percent (1.5%) tax
45 imposed by W.S. 39-14-104(b)(i) shall be deposited into the

1 permanent Wyoming mineral trust fund. All other taxes
 2 imposed by W.S. 39-14-104(a) and (b) shall be deposited
 3 into the severance tax distribution account.

4
 5 **39-14-204. Tax rate.**

6
 7 (a) Except as otherwise provided by this section and
 8 W.S. 39-14-205, the total severance tax on crude oil, lease
 9 condensate or natural gas shall be ~~six percent (6%)~~ seven
 10 percent (7%), comprising one and one-half percent (1.5%)
 11 imposed by the Wyoming constitution article 15, section 19
 12 and the remaining amount imposed by Wyoming statute. The
 13 tax shall be distributed as provided in W.S. 39-14-211 and
 14 is imposed as follows:

15
 16 (iv) Two percent (2%) ~~;~~ plus

17
 18 (v) One percent (1%).

19
 20 **39-14-211. Distribution.**

21
 22 (a) The state treasurer shall transfer the revenue
 23 collected from the severance tax imposed by W.S.
 24 39-14-204(a)(i) into the permanent Wyoming mineral trust
 25 fund. The state treasurer shall transfer the revenue
 26 collected from the severance tax imposed by W.S.
 27 39-14-204(a)(ii), (iii), ~~and~~ (iv) and (v) into the
 28 severance tax distribution account.

29
 30 **39-14-304. Tax rate.**

31
 32 (a) The total severance tax rate for trona shall be
 33 ~~four percent (4%)~~ seven percent (7%). The tax shall be
 34 distributed as provided in W.S. 39-14-311 and is imposed as
 35 follows:

36
 37 (ii) Two percent (2%) ~~;~~ plus

38
 39 (iii) Three percent (3%).

40
 41 **39-14-311. Distribution.**

42
 43 (a) As provided by W.S. 39-14-304(a), the total
 44 severance tax rate for trona shall be ~~four percent (4%)~~
 45 seven percent (7%). The taxes imposed by W.S. 39-14-304(a)

1 shall be deposited into the severance tax distribution
2 account.

3
4 **39-14-404. Tax rate.**

5
6 The total severance tax rate for bentonite shall be ~~two~~
7 ~~percent (2%)~~ seven percent (7%). The tax shall be
8 distributed as provided in W.S. 39-14-411.

9
10 **39-14-411. Distribution.**

11
12 (a) As provided by W.S. 39-14-404, the total
13 severance tax rate for bentonite shall be ~~two percent (2%)~~
14 seven percent (7%), and shall be deposited in the severance
15 tax distribution account.

16
17 **39-14-504. Tax rate.**

18
19 (a) The total severance tax rate for uranium shall be
20 ~~four percent (4%)~~ seven percent (7%). The tax shall be
21 distributed as provided in W.S. 39-14-511 and is imposed as
22 follows:

23
24 (ii) Two percent (2%) ~~;~~ plus

25
26 (iii) Three percent (3%).

27
28 **39-14-511. Distribution.**

29
30 (a) As provided by W.S. 39-14-504(a), the total
31 severance tax rate for uranium shall be ~~four percent (4%)~~
32 seven percent (7%). The taxes imposed by W.S. 39-14-504(a)
33 shall be deposited into the severance tax distribution
34 account.

35
36 **39-14-604. Tax rate.**

37
38 The total severance tax rate for sand and gravel shall be
39 ~~two percent (2%)~~ seven percent (7%). The tax shall be
40 distributed as provided in W.S. 39-14-611.

41
42 **39-14-611. Distribution.**

43
44 (a) As provided by W.S. 39-14-604, the total
45 severance tax rate for sand and gravel shall be ~~two percent~~

1 ~~(2%)~~ seven percent (7%), and shall be deposited in the
2 severance tax distribution account.

3
4 **39-14-704. Tax rate.**

5
6 The total severance tax rate for other valuable deposits
7 shall be ~~two percent (2%)~~ seven percent (7%). The tax shall
8 be distributed as provided in W.S. 39-14-711.

9
10 **39-14-711. Distribution.**

11
12 (a) As provided by W.S. 39-14-704, the total
13 severance tax rate for other valuable deposits shall be ~~two~~
14 ~~percent (2%)~~ seven percent (7%), and shall be deposited in
15 the severance tax distribution account.

16
17 **39-15-104. Taxation rate.**

18
19 (h) In addition to the sales tax under subsections
20 (a) and (b) of this section there is imposed an additional
21 sales tax of one percent (1%) which shall be administered
22 as if the sales tax rate under subsections (a) and (b) of
23 this section was increased from four percent (4%) to five
24 percent (5%). The revenue from the increase under this
25 subsection shall be distributed as provided in W.S.
26 39-15-111(p).

27
28 (j) In addition to the sales tax under subsections
29 (a), (b) and (h) of this section there is imposed a lodging
30 tax of three and one-half percent (3.5%) on sales of
31 lodging services which shall be administered as if the
32 sales tax rate under subsections (a), (b) and (h) of this
33 section was increased from five percent (5%) to eight and
34 one-half percent (8.5%) for sales of lodging services. The
35 revenue from the three and one-half percent (3.5%) lodging
36 tax shall be distributed to the general fund as provided in
37 W.S. 39-15-111(q).

38
39 **39-15-105. Exemptions.**

40
41 (a) The following sales or leases are exempt from the
42 excise tax imposed by this article:

43

1 (viii) For the purpose of exempting sales of
2 services and tangible personal property as an economic
3 incentive, the following are exempt:
4

5 (O) Until December 31, 2027, the sale or
6 lease of machinery to be used in this state directly and
7 predominantly in manufacturing tangible personal property,
8 if the sale or lease is made by the purchaser during the
9 first two (2) years of the operation of the business of the
10 purchaser and:
11

12 (R) The sale of equipment used to construct
13 a new coal gasification or coal liquefaction facility. The
14 exemption provided by this subparagraph shall be limited to
15 the acquisition of equipment used in a project to make it
16 operational. The exemption shall not apply to tools and
17 other equipment used in construction of a new facility,
18 contracted services required for construction and routine
19 maintenance activities nor to equipment utilized or
20 acquired more than two (2) years after the facility is
21 operational;
22

23 (S) Subject to meeting the applicable
24 provisions of this subparagraph, the following purchases by
25 a data processing services center as defined in W.S.
26 39-15-101(a)(xliv) if the purchases are made by the
27 purchaser during the first two (2) years of the operation
28 of the business of the data processing services center and:
29

30 **39-15-111. Distribution.**
31

32 (b) Revenues earned under W.S. 39-15-104 during each
33 fiscal year shall be recognized as revenue during that
34 fiscal year for accounting purposes. Except as otherwise
35 provided in subsections (p) and (q) of this section, for
36 all revenue collected by the department under W.S.
37 39-15-104 the department shall:
38

39 (i) Credit ~~sixty-nine percent (69%)~~ forty-nine
40 percent (49%) to the state general fund for deposit by the
41 state treasurer except as provided by subsections (c) and
42 (d) of this section and less any credit allowed pursuant to
43 W.S. 39-15-107(b)(xi);
44

1 (p) For all revenue collected by the department under
2 W.S. 39-15-104(h) the department shall distribute the
3 revenue to each county in the proportion that the total
4 population of the county bears to the total population of
5 the state. The distribution within each county, for payment
6 into the general fund of the city, town or county, shall be
7 as determined in subparagraphs (b) (iii) (A) and (B) of this
8 section.

9
10 (q) For all revenue collected by the department under
11 W.S. 39-15-104(j), the department shall credit one hundred
12 percent (100%) to the state general fund. To the extent
13 practical, revenue distributed to the general fund under
14 this subsection shall be used to fund the tourism board and
15 the Wyoming office of tourism.

16
17 **39-15-203. Imposition.**

18
19 (a) Taxable event. The following shall apply:

20
21 (vi) The following provisions shall apply to the
22 imposition of the municipal tax under W.S.
23 39-15-204(a) (vii):

24
25 (A) The tax authorized by W.S.
26 39-15-204(a) (vii) shall be in addition to and not in lieu
27 of any tax imposed by a county under W.S. 39-15-204(a) (i),
28 (iii) or (vi) if those taxes are imposed;

29
30 (B) Revenue from the tax shall be used for
31 general revenue, in a specified amount for a specific
32 purpose or for economic development, as specified in the
33 proposition. A city or town may impose a portion of the tax
34 for separate purposes provided that the purposes are voted
35 on separately, each proposition specifies the purpose of
36 the tax and the total amount of the tax does not exceed the
37 maximum amount specified in W.S. 39-15-204(a) (vii);

38
39 (C) No tax shall be imposed under this
40 paragraph until the specific proposition to impose the tax
41 is approved by the vote of the majority of the qualified
42 electors voting on the specific proposition. The purpose of
43 the tax and the amount of revenue to be collected, if
44 applicable, shall be specified in the proposition. The
45 election shall be held in accordance with W.S. 22-21-101

1 through 22-21-112. Any excise tax imposed under this
2 paragraph shall commence as provided by W.S. 39-15-207(c)
3 following the election approving the imposition of the tax;
4

5 (D) The proposition may be submitted at an
6 election held on a date authorized under W.S. 22-21-103. A
7 notice of election shall be given in at least one (1)
8 newspaper of general circulation published in the county in
9 which the election is to be held, and the notice shall
10 specify the proposition that will be considered at the
11 election. The notice shall be published at least once each
12 week for a thirty (30) day period preceding the election.
13 At the election for each proposition, the ballots shall
14 contain the words "for the municipal sales and use tax" and
15 "against the municipal sales and use tax". The ballot shall
16 describe if the tax will be for general revenue, in a
17 specified amount for a specific purpose or for economic
18 development in a clear and appropriate manner. If the
19 proposition is approved the same proposition shall be
20 submitted every four (4) years until the proposition is
21 defeated;
22

23 (E) If the proposition to impose or
24 continue the tax is defeated the proposition shall not
25 again be submitted to the electors of the municipality for
26 at least eleven (11) months. If the proposition is defeated
27 at any general election following initial adoption of the
28 proposition the tax is repealed and shall not be collected
29 following June 30 of the year immediately following the
30 year in which the proposition is defeated except;
31

32 (I) If the proposition was for less
33 than the full amount authorized in W.S. 39-15-204(a)(vii),
34 this subparagraph shall not prohibit a separate proposition
35 for the remaining authorized amount of the tax as provided
36 in subparagraph (A) of this paragraph;
37

38 (II) If the proposition was to
39 increase the amount of the tax originally adopted by the
40 electors or to impose a tax for a different purpose,
41 subject to the maximum amount of the tax, the defeat of the
42 proposition shall not repeal the proposition originally
43 adopted by the electors.
44

1 (F) If the proposition is approved by the
2 qualified electors, the city or town council shall adopt an
3 ordinance for the tax authorized by W.S. 39-15-204(a) (vii).
4 The ordinance shall include the following:
5

6 (I) A provision imposing an excise tax
7 upon retail sales of tangible personal property, admissions
8 and services made within the municipality, whichever is
9 appropriate;
10

11 (II) Provisions identical to those
12 contained in article 1 of this chapter except for W.S.
13 39-15-102(a), insofar as it relates to sales taxes, except
14 the name of the municipality as the taxing agency shall be
15 substituted for that of the state and an additional license
16 to engage in business shall not be required if the vendor
17 has been issued a state license pursuant to law;
18

19 (III) A provision that any amendments
20 made to article 1 of this chapter or to chapter 16 of this
21 title not in conflict with article 1 of this chapter or to
22 chapter 16 of this title shall automatically become a part
23 of the sales tax ordinances of the city or town;
24

25 (IV) A provision that the city or town
26 shall contract with the department prior to the effective
27 date of the sales tax ordinances whereby the department
28 shall perform all functions incident to the administration
29 of the sales tax ordinances of the city or town;
30

31 (V) A provision that the amount
32 subject to the sales tax shall not include the amount of
33 any sales tax imposed by the state of Wyoming.
34

35 **39-15-204. Taxation rate.**
36

37 (a) In addition to the state tax imposed under W.S.
38 39-15-101 through 39-15-111 any county of the state may
39 impose the following excise taxes and any city or town may
40 impose the tax authorized by ~~paragraph~~ paragraphs (ii) and
41 (vii) of this subsection and any resort district may impose
42 the tax authorized by paragraph (v) of this subsection:
43

44 (vii) An excise tax at a rate in increments of
45 one-tenth of one percent (.1%) not to exceed a rate of one

1 percent (1%) upon retail sales of tangible personal
2 property, admissions and services made within the city or
3 town, the purpose of which is for general revenue, for a
4 specific purpose or for economic development as specified
5 in the proposition.

6
7 **39-15-211. Distribution.**

8
9 (d) For all revenue collected by the department from
10 the taxes imposed by W.S. 39-15-204(a)(vii) the department
11 shall:

12
13 (i) Deduct one percent (1%) to defray the costs
14 of collecting the tax and administrative expenses incident
15 thereto which shall be deposited into the general fund;

16
17 (ii) Deposit the remainder into an account for
18 monthly distribution to the municipality in which the tax
19 has been imposed to be distributed immediately by the
20 treasurer to the sponsoring entity which shall only be used
21 by the municipality for costs related to the purposes
22 approved on the ballot.

23
24 **39-16-104. Taxation rate.**

25
26 (g) In addition to the use tax under subsections (a)
27 and (b) of this section there is imposed an additional use
28 tax of one percent (1%) which shall be administered as if
29 the use tax rate under subsections (a) and (b) of this
30 section was increased from four percent (4%) to five
31 percent (5%). The revenue from the increase under this
32 subsection shall be distributed as provided in W.S.
33 39-16-111(p).

34
35 **39-16-105. Exemptions.**

36
37 (a) The following purchases or leases are exempt from
38 the excise tax imposed by this article:

39
40 (viii) For the purpose of exempting sales of
41 services and tangible personal property as an economic
42 incentive, the following are exempt:

43
44 (D) Until December 31, 2027, the purchase
45 or lease of machinery to be used in this state directly and

1 predominantly in manufacturing tangible personal property,
 2 if the sale or lease is made by the purchaser during the
 3 first two (2) years of the operation of the business by the
 4 purchaser and:

5
 6 (G) The purchase of equipment used to
 7 construct a new coal gasification or coal liquefaction
 8 facility. The exemption provided by this subparagraph
 9 shall be limited to the acquisition of equipment used in a
 10 project to make it operational. The exemption shall not
 11 apply to tools and other equipment used in construction of
 12 a new facility, contracted services required for
 13 construction and routine maintenance activities nor to
 14 equipment utilized or acquired more than two (2) years
 15 after the facility is operational;

16
 17 (H) Subject to meeting the applicable
 18 provisions of this subparagraph, the following purchases by
 19 a data processing services center as defined in W.S.
 20 39-15-101(a)(xliv) if the purchases are made by the
 21 purchaser during the first two (2) years of the operation
 22 of the data processing services center and:

23
 24 **39-16-111. Distribution.**

25
 26 (b) Revenues earned under this article during each
 27 fiscal year shall be recognized as revenue during that
 28 fiscal year for accounting purposes. Except as otherwise
 29 provided in subsection (p) of this section, revenue
 30 collected by the department from the taxes imposed by this
 31 article shall be transferred to the state treasurer who
 32 shall, as specified by the department:

33
 34 (i) Credit ~~sixty-nine percent (69%)~~ forty-nine
 35 percent (49%) for deposit by the state treasurer to the
 36 general fund except as provided by subsections (d) and (e)
 37 of this section and less any credit allowed pursuant to
 38 W.S. 39-16-107(b)(viii);

39
 40 (p) For all revenue collected by the department under
 41 W.S. 39-16-104(g) the department shall distribute the
 42 revenue to each county in the proportion that the total
 43 population of the county bears to the total population of
 44 the state. The distribution within each county, for payment
 45 into the general fund of the city, town or county, shall be

1 as determined in subparagraphs (b)(iii)(A) and (B) of this
2 section.

3
4 **39-16-203. Imposition.**

5
6 (a) Taxable event. The following shall apply:

7
8 (v) The following provisions shall apply to the
9 imposition of the municipal tax under W.S.
10 39-16-204(a)(vi):

11
12 (A) The tax authorized by W.S.
13 39-16-204(a)(vi) shall be in addition to and not in lieu of
14 any tax imposed by a county under W.S. 39-16-204(a)(i),
15 (ii) or (v) if those taxes are imposed;

16
17 (B) Revenue from the tax shall be used for
18 general revenue, in a specified amount for a specific
19 purpose or for economic development, as specified in the
20 proposition. A city or town may impose a portion of the tax
21 for separate purposes provided that the purposes are voted
22 on separately, each proposition specifies the purpose of
23 the tax and the total amount of the tax does not exceed the
24 maximum amount specified in W.S. 39-16-204(a)(vi);

25
26 (C) No tax shall be imposed under this
27 paragraph until the specific proposition to impose the tax
28 is approved by the vote of the majority of the qualified
29 electors voting on the specific proposition. The purpose of
30 the tax and the amount of revenue to be collected, if
31 applicable, shall be specified in the proposition. The
32 election shall be held in accordance with W.S. 22-21-101
33 through 22-21-112. Any excise tax imposed under this
34 paragraph shall commence as provided by W.S. 39-16-207(c)
35 following the election approving the imposition of the tax;

36
37 (D) The proposition may be submitted at an
38 election held on a date authorized under W.S. 22-21-103. A
39 notice of election shall be given in at least one (1)
40 newspaper of general circulation published in the county in
41 which the election is to be held, and the notice shall
42 specify the proposition that will be considered at the
43 election. The notice shall be published at least once each
44 week for a thirty (30) day period preceding the election.
45 At the election for each proposition, the ballots shall

1 contain the words "for the municipal sales and use tax" and
2 "against the municipal sales and use tax". The ballot shall
3 describe if the tax will be for general revenue, in a
4 specified amount for a specific purpose or for economic
5 development in a clear and appropriate manner. If the
6 proposition is approved the same proposition shall be
7 submitted every four (4) years until the proposition is
8 defeated;

9
10 (E) If the proposition to impose or
11 continue the tax is defeated the proposition shall not
12 again be submitted to the electors of the municipality for
13 at least eleven (11) months. If the proposition is defeated
14 at any general election following initial adoption of the
15 proposition the tax is repealed and shall not be collected
16 following June 30 of the year immediately following the
17 year in which the proposition is defeated except:

18
19 (I) If the proposition was for less
20 than the full amount authorized in W.S. 39-16-204(a)(vi),
21 this subparagraph shall not prohibit a separate proposition
22 for the remaining authorized amount of the tax as provided
23 in subparagraph (A) of this paragraph;

24
25 (II) If the proposition was to
26 increase the amount of the tax originally adopted by the
27 electors or to impose a tax for a different purpose,
28 subject to the maximum amount of the tax, the defeat of the
29 proposition shall not repeal the proposition originally
30 adopted by the electors.

31
32 (F) If the proposition is approved by the
33 qualified electors, the city or town council shall adopt an
34 ordinance for the tax authorized by W.S. 39-16-204(a)(vi).
35 The ordinance shall include the following:

36
37 (I) A provision imposing an excise tax
38 upon sales and storage, use and consumption of tangible
39 personal property made within the municipality, whichever
40 is appropriate;

41
42 (II) Provisions identical to those
43 contained in article 1 of this chapter, insofar as it
44 relates to sales taxes, except the name of the municipality
45 as the taxing agency shall be substituted for that of the

1 state and an additional license to engage in business shall
 2 not be required if the vendor has been issued a state
 3 license pursuant to law;

4
 5 (III) A provision that any amendments
 6 made to article 1 of this chapter or to chapter 15 of this
 7 title not in conflict with article 1 of this chapter or to
 8 chapter 15 of this title shall automatically become a part
 9 of the use tax ordinances of the city or town;

10
 11 (IV) A provision that the city or town
 12 shall contract with the department prior to the effective
 13 date of the use tax ordinances whereby the department shall
 14 perform all functions incident to the administration of the
 15 use tax ordinances of the city or town;

16
 17 (V) A provision that the amount
 18 subject to the use tax shall not include the amount of any
 19 use tax imposed by the state of Wyoming.

20
 21 **39-16-204. Taxation rate.**

22
 23 (a) In addition to the state tax imposed under W.S.
 24 39-16-101 through 39-16-111 any county of the state may
 25 impose the following excise taxes, any city or town may
 26 impose the tax authorized by paragraph (vi) of this
 27 subsection and any resort district may impose the tax
 28 authorized by paragraph (iv) of this subsection:
 29

30 (vi) An excise tax at a rate in increments of
 31 one-tenth of one percent (.1%) not to exceed a rate of one
 32 percent (1%) upon sales and storage, use and consumption of
 33 tangible personal property made within the city or town,
 34 the purpose of which is for general revenue, for a specific
 35 purpose or for economic development as specified in the
 36 proposition.

37
 38 **39-16-211. Distribution.**

39
 40 (d) For all revenue collected by the department from
 41 the taxes imposed by W.S. 39-16-204(a)(vi) the department
 42 shall:
 43

1 (i) Deduct one percent (1%) to defray the costs
2 of collecting the tax and administrative expenses incident
3 thereto which shall be deposited into the general fund;
4

5 (ii) Deposit the remainder into an account for
6 monthly distribution to the municipality in which the tax
7 has been imposed to be distributed immediately by the
8 treasurer to the sponsoring entity which shall only be used
9 by the municipality for costs related to the purposes
10 approved on the ballot.
11

12 **39-17-104. Taxation rate.**
13

14 (a) Except as otherwise provided by this section and
15 W.S. 39-17-105, the total tax on gasoline shall be
16 ~~twenty-four cents (\$.24)~~ thirty-four cents (\$.34) per
17 gallon. The rate shall be imposed as follows:
18

19 (i) There is levied and shall be collected a
20 license tax of ~~twenty-three cents (\$.23)~~ thirty-three cents
21 (\$.33) per gallon on all gasoline used, sold or distributed
22 for sale or use in this state except for those fuels
23 exempted under W.S. 39-17-105;
24

25 **39-17-111. Distribution.**
26

27 (c) The department shall deposit an amount collected
28 on ten cents (\$.10) of the tax under W.S. 39-17-104(a)(i)
29 to the state highway account, from the remainder credit to
30 appropriate accounts based upon deductions from the taxes
31 collected under this article in the following order:
32

33 **39-17-204. Taxation rate.**
34

35 (a) Except as otherwise provided by this section and
36 W.S. 39-17-205, the total tax on diesel fuels shall be
37 ~~twenty-four cents (\$.24)~~ thirty-four cents (\$.34) per
38 gallon. The rate shall be imposed as follows:
39

40 (i) There is levied and shall be collected a
41 license tax of ~~twenty-three cents (\$.23)~~ thirty-three cents
42 (\$.33) per gallon on all diesel fuels used, sold or
43 distributed for sale or use in this state;
44

45 **39-17-211. Distribution.**

1
2 (d) The department shall:

3
4 (ii) Deposit an amount collected on ten cents
5 (\$.10) of the tax under W.S. 39-17-204(a)(i) to the state
6 highway account, then distribute monthly the remainder as
7 follows:

8
9 **39-17-304. Taxation rate.**

10
11 (a) Except as otherwise provided by this section and
12 W.S. 39-17-305, the total tax on alternative fuel used to
13 propel a motor vehicle shall be ~~twenty-four cents (\$.24)~~
14 thirty-four cents (\$.34) per gallon. The gasoline gallon
15 equivalent (GGE) shall be used for compressed natural gas,
16 liquid petroleum gas or electricity. The diesel gallon
17 equivalent (DGE) shall be used for liquefied natural gas or
18 renewable diesel. The rate shall be imposed as follows:

19
20 (i) There is levied and shall be collected a
21 license tax of ~~twenty-three cents (\$.23)~~ thirty-three cents
22 (\$.33) per gallon, gasoline gallon equivalent or diesel
23 gallon equivalent as appropriate on all alternative fuel
24 used, sold or distributed for sale or use in this state to
25 propel a motor vehicle except for those fuels exempted
26 under W.S. 39-17-305;

27
28 **39-17-311. Distribution.**

29
30 (a) Except as otherwise provided in subsection (b) of
31 this section, all alternative fuel license taxes and fees
32 shall be distributed as follows:

33
34 (iv) After certifying the amounts provided by
35 paragraph (iii) of this subsection, the department shall
36 deposit an amount collected on ten cents (\$.10) of the tax
37 under W.S. 39-17-304(a)(i) to the state highway account,
38 then certify the remaining balance of taxes collected under
39 this article to the state treasurer who shall distribute
40 the remainder into the accounts within the state highway
41 fund created under this subsection as follows:

42
43 **39-18-104. Taxation rate.**

44

1 (a) There is levied and shall be collected and paid
2 to the department an excise tax upon the sale of each
3 cigarette sold by wholesalers as follows:

4
5 (ii) ~~Two and four tenths cents (\$.024)~~ Seven and
6 four-tenths cents (\$.074).

7
8 (b) There is levied and shall be paid to the
9 department an excise tax upon the use or storage by
10 consumers of cigarettes in Wyoming but only if the tax
11 imposed by subsection (a) of this section has not been paid
12 as follows:

13
14 (ii) ~~Two and four tenths cents (\$.024)~~ Seven and
15 four-tenths cents (\$.074).

16
17 (c) In addition to the other taxes imposed by this
18 section, there is levied and assessed upon cigars, snuff
19 and other tobacco products purchased or imported into this
20 state by wholesalers for resale, except cigarettes and
21 moist snuff taxed under this section, an excise tax at the
22 rate of ~~twenty percent (20%)~~ fifty-three and one-third
23 percent (53 1/3%) of the wholesale purchase price at which
24 the tobacco products are purchased by wholesalers from
25 manufacturers.

26
27 (d) The tax imposed by subsection (c) of this section
28 shall also be imposed upon the use or storage by consumers
29 of cigars, snuff and other tobacco products other than
30 cigarettes and moist snuff in this state, and upon those
31 consumers, at the rate of ~~ten percent (10%)~~ twenty-six and
32 two-thirds percent (26 2/3%) of the retail price of the
33 cigar, snuff or other tobacco product other than cigarettes
34 and moist snuff. This tax shall not apply if the tax
35 imposed by subsection (c) of this section has been paid.

36
37 (e) In addition to the other taxes imposed by this
38 section, there is levied and assessed upon moist snuff
39 purchased or imported into this state by wholesalers for
40 resale, an excise tax at the rate of ~~sixty cents (\$0.60)~~
41 one dollar and sixty cents (\$1.60) for any amount of moist
42 snuff up to one (1) ounce plus a proportionate tax at the
43 like rate on any fractional parts of more than one (1)
44 ounce. The tax on moist snuff shall be imposed based on the
45 net weight as listed by the manufacturer.

1
2 (f) The tax imposed by subsection (e) of this section
3 shall also be imposed upon the use or storage by consumers
4 of moist snuff in this state, and upon those consumers, at
5 the rate of ~~sixty cents (\$0.60)~~ one dollar and sixty cents
6 (\$1.60) for any amount of moist snuff up to one (1) ounce
7 plus a proportionate tax at the like rate on any fractional
8 parts of more than one (1) ounce. This tax shall not apply
9 if the tax imposed by subsection (e) of this section has
10 been paid. The tax on moist snuff shall be imposed based on
11 the net weight as listed by the manufacturer.

12
13 **39-18-111. Distribution.**

14
15 (c) The revenue received from the tax imposed by W.S.
16 39-18-104(a)(ii) and (b)(ii) shall be deposited in the
17 ~~general fund~~ tobacco settlement trust fund created by W.S.
18 9-4-1203(a).

19
20 **Section 3.** W.S. 9-4-601(a)(i) is repealed.

21
22 **Section 4.**

23
24 (a) The percentage rate increase imposed under W.S.
25 39-11-101(a)(xvii)(D) and 39-13-103(b)(iii)(D) as created
26 by section 2 of this act shall apply to the valuation of
27 property beginning in calendar year 2019.

28
29 (b) The income tax imposed under W.S. 39-12-101
30 through 39-12-111 as created and amended by sections 1 and
31 2 of this act shall apply beginning in calendar year 2020
32 for income earned in the 2019 tax year.

33
34 **Section 5.**

35
36 (a) Each Wyoming licensed wholesaler required to pay
37 taxes under W.S. 39-18-104 shall:

38
39 (i) Take a physical inventory of all:

40
41 (A) Cigarettes in packages bearing Wyoming
42 tax stamps, and all unaffixed Wyoming cigarette tax stamps
43 possessed by the wholesaler or in their control at 11:59
44 p.m. on the effective date of this section;

45

1 (B) Units of moist snuff possessed by the
2 wholesaler or in their control at 11:59 p.m. on the
3 effective date of this section;

4
5 (C) Cigars, snuff and other tobacco
6 products possessed by the wholesaler or in their control at
7 11:59 p.m. on the effective date of this section.

8
9 (ii) File a return with the department not later
10 than ten (10) days after the effective date of this
11 section, showing the inventories taken under paragraph (i)
12 of this subsection;

13
14 (iii) Pay a floor stock tax at a proportionate
15 rate equal to the increase in tobacco taxes under section 2
16 of this act for all cigarettes, moist snuff and cigars,
17 snuff and other tobacco products in the possession or
18 control of the wholesaler at 11:59 p.m. on the effective
19 date of this section.

20
21 (b) The floor stock tax imposed by subsection (a) of
22 this section may be paid in three (3) installments. The
23 first installment, in an amount equal to at least one-third
24 (1/3) of the total amount due, shall be remitted with the
25 return provided to the department not later than ten (10)
26 days following the effective date of this section. The
27 second installment, in an amount that brings the total
28 amount paid to at least two-thirds (2/3) of the total
29 amount due, shall be remitted one (1) month following the
30 due date of the first installment. The third installment,
31 in an amount equal to the remaining balance, shall be
32 remitted two (2) months following the due date of the first
33 installment. Penalties under W.S. 39-18-108(c)(iv) shall
34 not be imposed against any outstanding installment payment
35 not yet due from a wholesaler who files the return and
36 makes payments as required under this section.

37
38 **Section 6.** This act is effective July 1, 2018.

39
40 (END)