

## HOUSE BILL NO. HB0185

Severance tax distributions.

Sponsored by: Representative(s) Esquibel, K. and Patton and  
Senator(s) Hastert and Peterson

A BILL

for

1 AN ACT relating to severance taxes; providing for a  
2 distribution of severance taxes as specified; repealing  
3 archaic severance tax distribution provisions; and  
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-14-801(b) (intro) and by creating  
9 new paragraphs (iii) through (v) is amended to read:

10

11 **39-14-801. Severance tax distributions; distribution**  
12 **account created; formula.**

13

14 (b) Before making distributions from the severance  
15 tax distribution account under subsections (c) through (e)

1 of this section, an amount equal to two-thirds (2/3) of the  
2 amount of tax collected under W.S. 39-14-104(a)(i) and  
3 (b)(i) and 39-14-204(a)(i) for the same period shall be  
4 deposited into the permanent Wyoming mineral trust fund,  
5 except that for the fiscal ~~year 2010~~ years 2016 through  
6 2021, one-half (1/2) of these funds shall be deposited as  
7 follows:

8

9 (iii) One-third (1/3) to the highway fund;

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11 (iv) One-third (1/3) to the school capital  
12 construction account;

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14 (v) One-third (1/3) to local governments subject  
15 to the following formula:

16

17 (A) Twenty-five percent (25%) of the funds  
18 distributed under this paragraph shall be distributed to  
19 the counties in the same proportion that the population of  
20 the county bears to the population of the state;

21

22 (B) Twenty-five percent (25%) of the funds  
23 distributed under this paragraph shall be distributed to

1 the counties based upon the inverse of the assessed  
2 valuation of each county as computed under subparagraph  
3 (e) (vii) (C) of this section;

4

5 (C) Fifty percent (50%) of the funds  
6 distributed under this paragraph shall be distributed to  
7 cities and towns, with each city or town to receive an  
8 amount in the proportion which the population of the city  
9 or town bears to the population of all cities and towns in  
10 Wyoming.

11

12 **Section 2.** W.S. 39-14-801(b) (i) and (ii) is repealed.

13

14 **Section 3.** This act is effective July 1, 2015.

15

16

(END)