

SENATE FILE NO. SF0131

County distribution of taxes-fees.

Sponsored by: Senator(s) Larson, Coe and Roberts and
Representative(s) Cooper, Law and Olsen

A BILL

for

1 AN ACT relating to taxation and revenue; authorizing a
2 county to deduct an administrative fee for collecting and
3 distributing property taxes and motor vehicle registration
4 fees as specified; and 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. 31-3-103(b) and 39-13-111(a)(i)(A)
9 are amended to read:

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11 **31-3-103. Distribution of fees; refunds.**

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13 (b) Fees collected pursuant to W.S. 31-3-101(a)(i)
14 and subsection (a) of this section shall be distributed by
15 county treasurers in the same proportions and manner as
16 property taxes are distributed. The county treasurer

1 shall, prior to distribution, deduct three percent (3%) of
2 the fees collected under W.S. 31-3-101(a)(ii) which shall
3 be deposited into the county treasury as reimbursement for
4 county expenses in collecting the fees.

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6 **39-13-111. Distribution.**

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8 (a) The following shall apply to the distribution of
9 tax collections:

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11 (i) The county treasurer shall keep accurate
12 records of taxes collected for each governmental entity for
13 which a tax levy is made pursuant to W.S. 39-13-104(k) and
14 shall pay the taxes collected to the treasurer of each
15 governmental unit or settle accounts with the county
16 commissioners as hereafter provided:

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18 (A) On the first day of each month in the
19 case of cities, towns, irrigation districts, drainage
20 districts, county libraries and the state and statewide
21 levies. One-half percent (.5%) shall be deducted from
22 payments to cities and towns and any special district
23 specified in W.S. 22-29-103 and credited to the county

1 treasury as reimbursement for county expenses in collecting
2 taxes for the city or town or district;

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4 **Section 2.** This act is effective January 1, 2004.

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6

(END)