

SENATE FILE NO. SF0172

GAAP accounting implementation.

Sponsored by: Joint Appropriations Interim Committee

A BILL

for

1 AN ACT relating to GAAP accounting; establishing uniform
 2 requirements for state government accounting and financial
 3 reporting in accordance with generally accepted accounting
 4 principals; authorizing the state auditor to assign
 5 accounting for activities and programs of Wyoming state
 6 government into specified fund types and accounting groups;
 7 making conforming amendments; and providing for an
 8 effective date.

9

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

11

12 **Section 1.** W.S. 1-40-114(a), 1-41-103(a), (c) (iii) (C)
 13 and (c) (iv) (A), 1-42-103(a), 1-42-113(a) (i), 5-2-120,
 14 5-9-149, 5-10-102(a), 7-16-206(e), 8-3-117(b),
 15 9-1-416(a) (ii), 9-1-639(a) (intro), (c), (d) and (e),
 16 9-1-702(j), 9-2-111(a) (viii), 9-2-906, 9-2-1007(a),
 17 9-2-1512(b), 9-2-1812(b), 9-2-2304(a) and (b), 9-3-213(a)
 18 and (b) (intro), 9-3-304(a) and (d), 9-3-305(a) (intro),
 19 9-3-402(a) (xxiv), 9-3-407(a), 9-3-503(c), 9-3-602(a) (viii),
 20 9-3-618, 9-3-702(a) (i) and (viii), 9-3-704(a), 9-3-705,
 21 9-3-710, 9-3-713(a) (ii), 9-4-202, 9-4-204 by creating new
 22 subsections (s) through (u), 9-4-205(a), (b) and (e),
 23 9-4-206(a), (d) and (e), 9-4-207(b), 9-4-208(a), 9-4-212,
 24 9-4-218(a) (intro), 9-4-303(b), 9-4-305(b),
 25 9-4-601(a) (intro), (iv) and (b) (iv) (A), 9-4-604(f),
 26 (g) (iii), (h) (iii) and (j), 9-4-605(f), 9-4-607(a) (intro),
 27 9-4-701(q) (v), 9-4-713(b), (c), (f) and (g), 9-4-834(a),
 28 9-4-1104(a) (ii), 9-4-1203(a) (intro), (ii), (b), (c) (intro)
 29 and (d), 9-4-1204(g) and (j), 9-5-104(b) (intro), 9-5-203(d)
 30 and (e), 9-12-302(b), 9-12-602, 9-12-702(b), 10-3-202,
 31 11-5-402, 11-6-210(a), 11-6-306(a), 11-7-403(f),
 32 11-10-106(a) and (b), 11-11-115, 11-19-603, 11-20-405(a),
 33 11-24-115, 11-25-105(b) (ii) and (d), 11-34-131(a) (intro),

1 (b) and (e), 11-34-202(a), (d) and (e), 11-36-107(a),
 2 11-37-107(a), 11-40-107(a), 12-2-302(b), 13-2-208,
 3 13-2-210(b), 13-2-212(c), 13-2-702(e), 13-2-807(f),
 4 13-4-101(a), 13-4-104(b), 13-4-109(f), 13-4-703(a) and (b),
 5 13-7-602(b), 13-8-201(d), 13-9-201(b), 13-11-101,
 6 14-3-214(g), 14-8-106, 14-9-104, 15-5-202(a) and (d),
 7 16-1-110, 16-1-202(a), 16-1-302(a), 16-6-802(b),
 8 16-6-803(b) and (e), 16-6-804(b), 16-9-208(a) (intro),
 9 17-4-131(a), 19-7-401(a) and (b), 19-13-301(a),
 10 19-14-109(a), 21-2-202(a) (x), 21-2-802(d), 21-13-303(b),
 11 21-13-304, 21-13-306(a), 21-15-111(a) (i), 21-16-903(a),
 12 21-16-1002(a), 21-19-103(a) (intro) and (i), 21-19-105,
 13 21-22-101(a) and (b), 21-22-102(a) (intro),
 14 21-22-106(a) (intro), 21-22-107(f), 25-2-102(b), 25-8-104,
 15 25-9-101 by creating a new subsection (d), 25-9-105,
 16 25-13-103(a), 26-10-107(a), 26-33-101(a) (i), 26-33-105(a)
 17 and (b), 27-3-205(a), 27-3-207(a) (intro), 27-3-516(d),
 18 27-14-102(a) (xx), (xxii) and (xxviii), 27-14-201(d),
 19 27-14-401(g), 27-14-616(d), 27-14-701(a),
 20 27-14-804(a) (iii), 28-5-106(a), 30-2-307(b), 30-5-116(a)
 21 and (b) (intro), 30-6-102(a), 31-2-404(d), 31-2-409(c),
 22 31-2-703(c), 31-3-101(h), 31-18-502, 33-3-107, 33-4-104(a),
 23 33-4-109, 33-5-106, 33-7-103(b), 33-9-108, 33-10-114(a),
 24 33-11-111, 33-12-139(c), 33-15-105(a), 33-16-205,
 25 33-16-313, 33-21-155(b), 33-22-105, 33-23-106(b),
 26 33-24-109, 33-25-113(b), 33-26-203(c), 33-26-307(b),
 27 33-28-105(c) (intro), (e) and (g), 33-28-201(a), 33-29-122,
 28 33-30-204(k) and (m) (ix), 33-30-219(c), 33-33-203(c),
 29 33-35-120, 33-38-105(f), 33-39-106(b), 33-39-126(a),
 30 33-43-114, 34-24-124, 35-1-101, 35-1-428(b), 35-5-118,
 31 35-7-1049(j), 35-9-120(f), 35-9-129(b), 35-9-601(b), (c)
 32 and (e), 35-9-602(a) and (b), 35-9-603, 35-9-605, 35-9-606,
 33 35-9-607, 35-9-608(h) and (j), 35-9-611(a), 35-9-614,
 34 35-9-615, 35-11-103(d) (vi), 35-11-109(a) (ix), 35-11-211(c),
 35 35-11-306(n) (ii) and (o), 35-11-312(b) (intro),
 36 35-11-424(a), 35-11-504(j) (ii) and (k), 35-11-515(a),
 37 35-11-517(d), 35-11-1203(a) and (c), 35-11-1304,
 38 35-11-1424(a), 35-11-1427, 35-11-1701(a) and (e),
 39 35-12-109(b), 35-20-116(b), 35-24-104(d), 36-1-401(a) (iv),
 40 36-1-402(a), 36-1-404(c), 36-2-109, 36-3-109(d),
 41 36-4-111(a), 36-4-121(h), (k) and (o), 36-4-123(a) (iii),
 42 36-8-209, 36-8-1002(d), 37-1-103(b) and (c), 37-1-105(a),
 43 37-2-106, 37-2-107(a), 37-5-208(b), 37-14-103(a),
 44 37-15-501(a), 39-13-111(a) (iii), 39-14-111(g) (intro),
 45 39-14-311(c) (intro), 39-14-411(b) (intro),
 46 39-14-511(c) (intro), 39-14-611(b) (intro),
 47 39-14-711(b) (intro), 39-14-801(a), 39-15-211(a) (i) (B),

1 (iii) (B) and (b) (ii), 39-16-211(a) (i) (B), (ii) (B) and
 2 (b) (ii), 39-17-111(c) (ii), (iii) and (iv), 39-17-206(j),
 3 39-17-211(d) (i) and (e), 40-14-633, 40-19-114(c) and (d),
 4 40-22-129(b), 41-2-124(a) (intro), 41-2-301(h) (iv) (C) (II),
 5 41-2-1001(a) (intro), 41-2-1201(a), 41-14-103(c) and
 6 42-3-101(a) are amended to read:

7
 8 **1-40-114. Crime victims' compensation account.**
 9

10 (a) There is established ~~within the earmarked revenue~~
 11 ~~fund~~ an account to be known as the crime victims'
 12 compensation account. The account is under the
 13 administration and control of the division for purposes of
 14 providing compensation or other benefits to crime victims
 15 and for purposes of implementing this act. The account
 16 shall consist of all monies the division receives or
 17 collects from any source and all monies shall be paid to
 18 the state treasurer for deposit in the account. The
 19 division may accept, and shall deposit to the account, any
 20 gifts, contributions, donations, grants or federal funds
 21 specifically given to the division for the benefit of
 22 victims of crime.
 23

24 **1-41-103. Self-insurance account; creation;**
 25 **authorized payments.**
 26

27 (a) There is created the state self-insurance
 28 account. ~~within the earmarked revenue fund.~~ The account
 29 shall be in such amount as the legislature determines to be
 30 reasonably sufficient to meet anticipated claims. In
 31 addition to any legislative appropriation, the account
 32 shall include all authorized transfers of monies to the
 33 account, all income from investments of monies in the
 34 account and payments by insurance or reinsurance companies.
 35 The account may be divided into subaccounts for purposes of
 36 administrative management. Appropriations to the account
 37 shall not lapse at the end of any fiscal period.
 38

39 (c) Expenditures shall be made out of the self-
 40 insurance account for the following claims which have been
 41 settled or reduced to final judgment:
 42

43 (iii) Claims against a peace officer employed by
 44 the Wyoming state board of outfitters and professional
 45 guides, the University of Wyoming or a local government
 46 brought under the Wyoming Governmental Claims Act,
 47 provided:

1
2 (C) Any amount up to twenty thousand
3 dollars (\$20,000.00) paid for or in defense of each claim
4 shall be paid on a dollar for dollar matching basis from
5 the ~~fund-account~~ and from the University of Wyoming or the
6 local government employing the peace officers; and

7
8 (iv) Claims against a peace officer employed by
9 the Wyoming state board of outfitters and professional
10 guides, the University of Wyoming or a local government
11 arising under 42 U.S.C. 1983 or other federal statutes,
12 provided:

13
14 (A) Any amount up to twenty thousand
15 dollars (\$20,000.00) paid from the account for or in
16 defense of each claim shall be paid on a dollar for dollar
17 matching basis from the ~~fund-account~~ and from the
18 University of Wyoming or the local government employing the
19 peace officer;

20
21 **1-42-103. Local government insurance account;**
22 **creation; authorized payments.**

23
24 (a) There is created the local government insurance
25 account. ~~within the trust and agency fund.~~ The account
26 shall be in such amount as the division determines to be
27 actuarially sufficient to meet anticipated claims against
28 participating local governments. The account shall include
29 all assessments paid into the account by participating
30 local governments, all income from investments of monies in
31 the account and payments by insurance or reinsurance
32 companies. The account may be divided into subaccounts for
33 purposes of administrative management.

34
35 **1-42-113. Proposal to transfer administration of**
36 **local government self-insurance account; transfer after**
37 **approval; effect.**

38
39 (a) The local government self-insurance policy board
40 may submit to all participating local governments a
41 proposal to transfer administration of the account and all
42 functions under the provisions of this act to a joint
43 powers board to operate the local government self-insurance
44 program in accordance with W.S. 1-42-201 through 1-42-207.
45 As of July 1, next following the approval of such a
46 proposal by two-thirds (2/3) of the participating local
47 governments:

1
2 (i) The local government insurance account,
3 ~~within the trust and agency fund,~~ including principal
4 payments derived from assessments from participating local
5 governments, all income from investments of monies in the
6 account and payments by insurance or reinsurance companies
7 shall be transferred to an account designated by the joint
8 powers board created pursuant to the proposal;
9

10 **5-2-120. Judicial systems automation account created;**
11 **purposes.**
12

13 There is created ~~within the special revenue fund~~ an account
14 entitled the "judicial systems automation account." No
15 funds shall be expended from the account unless and until
16 the legislature appropriates the funds. Funds within the
17 account shall be used by the supreme court for the
18 purchase, maintenance and operation of computer hardware
19 and software to enhance the communication, records and
20 management needs of the courts of the judicial branch of
21 the state of Wyoming. Interest accruing to this account
22 shall be retained therein and shall be expended for the
23 purposes provided in this section, as appropriated by the
24 legislature. Annually, the supreme court shall develop a
25 plan for all trial and appellate courts within the state
26 for the expenditure of funds from the account. Prior to
27 implementation, the plan shall be annually submitted to the
28 joint judiciary interim committee for review and comment.
29

30 **5-9-149. Bank accounts.**
31

32 The accounting system established by the director of the
33 state department of audit may provide for bank accounts for
34 each circuit court in which money received by the circuit
35 court may be deposited and disbursed as provided therein,
36 and for such records, reports and procedures as the
37 director requires. Money received as fines, forfeitures or
38 court costs may not be deposited in the same bank account
39 as money received in civil matters. If a bank account is
40 established into which fines, costs or forfeitures are
41 deposited, the accounting system established by the
42 director shall require, where available, the use of
43 accounts in a financial institution listed in W.S.
44 9-4-817(a) which may earn interest, in which the deposits
45 are subject to payment upon demand and which are insured or
46 secured as provided in W.S. 9-4-817(c). Interest earned on
47 deposits of fines and forfeitures in such accounts shall be

1 forwarded monthly to the county treasurer and credited to
2 the county public school fund. Interest earned on all other
3 deposits in such accounts shall be forwarded to the state
4 treasurer quarterly and credited to the victim's
5 compensation account ~~within the earmarked revenue fund~~
6 created by W.S. 1-40-114(a).

7
8 **5-10-102. Establishment of drug court system; drug**
9 **court account.**

10
11 (a) There is created a drug court account. ~~within the~~
12 ~~special revenue fund.~~ All interest earned on funds within
13 this account shall be deposited in the account.

14
15 **7-16-206. Permitted institutional industries; powers**
16 **of department.**

17
18 (e) Proceeds from the sale of products manufactured
19 or services provided at a state penal institution pursuant
20 to subsection (a) of this section shall be deposited in the
21 appropriate ~~enterprise or internal service fund~~ account for
22 the use of the industries program of the same institution.

23
24 **8-3-117. "Bucking Horse and Rider" and related**
25 **trademarks.**

26
27 (b) Any licensing fees, royalties or other revenues
28 collected by the secretary of state under this section
29 shall be deposited into an a separate account. ~~within the~~
30 ~~enterprise fund.~~ The legislature shall by appropriation
31 authorize expenditures from the account as necessary to
32 defray administrative expenses associated with licensing of
33 the trademark and expenditures required to protect,
34 preserve and promote the "Bucking Horse and Rider" and
35 related trademarks on behalf of the state.

36
37 **9-1-416. Local investment pool.**

38
39 (a) Upon request by any county, municipality, school
40 district or any other local governmental entity, and as
41 provided in W.S. 9-3-503(a), the state treasurer shall
42 invest funds of one (1) or more of those entities on a
43 pooled basis in the same manner as the state treasurer
44 makes short term investments of state funds. The state
45 treasurer shall adopt rules and regulations which:
46

1 (ii) Establish fees to be charged to local
 2 governmental entities which request investment assistance
 3 under this section. The fees collected shall not exceed the
 4 direct costs incurred by the state treasurer in providing
 5 the investment assistance. Fees collected under this
 6 paragraph shall be deposited into an account ~~within the~~
 7 ~~enterprise fund~~ to be known as the investment assistance
 8 account.

9
 10 **9-1-639. Attorney general; funds accounting;**
 11 **reporting requirements.**

12
 13 (a) There is created ~~an a separate~~ account ~~within the~~
 14 ~~trust and agency fund~~ which the attorney general shall use
 15 to account for:

16
 17 (c) Monies deposited to the ~~trust and agency fund~~
 18 account under subsection (a) of this section may be
 19 expended in accordance with W.S. 9-2-1005(b) (ii).

20
 21 (d) Monies deposited into the ~~trust and agency fund~~
 22 account under subsection (a) of this section and not
 23 otherwise expended under subsection (c) of this section may
 24 be expended by the attorney general in accordance with the
 25 purposes for which the monies were received. Monies
 26 received by the attorney general for reimbursement of
 27 litigation expenses under subsection (b) of this section
 28 are continuously appropriated to the attorney general to be
 29 expended for the costs of providing the litigation services
 30 rendered to collect the recovered monies.

31
 32 (e) Not later than November 1 of each year, the
 33 attorney general shall report to the joint appropriations
 34 interim committee on the expenditure of monies received
 35 pursuant to this section, W.S. 9-1-633, 9-1-635, 9-1-702
 36 and 9-2-1005. The report shall include an account of the
 37 monies in the ~~trust and agency account and the enterprise~~
 38 account accounts created in this section for the last
 39 fiscal year.

40
 41 **9-1-702. Created; membership; removal; compensation;**
 42 **meetings; publication of procedures; standards for**
 43 **certified training; powers and duties.**

44
 45 (j) The commission may establish examination and
 46 certification fees for administering its duties under this
 47 article in accordance with W.S. 33-1-201. Revenues received

1 pursuant to this subsection shall be credited to ~~an~~a
 2 separate account ~~in the enterprise fund~~ and are
 3 continuously appropriated to the attorney general to be
 4 expended for the actual direct and indirect costs of
 5 providing the services generating the revenues.

6
 7 **9-2-111. Division of vocational rehabilitation;**
 8 **provision of authorized services; related powers.**

9
 10 (a) Except as otherwise provided by law, the division
 11 shall provide the services authorized by this act to
 12 eligible individuals with disabilities. The division may:

13
 14 (viii) Enter into contracts with vendors for the
 15 installation and operation of vending machine sites on any
 16 state owned public property, except as provided in
 17 subsection (b) of this section. These contracts shall
 18 include a provision for the payment of commissions to the
 19 division based on gross revenues from the vending machines.
 20 These commissions shall be placed in an account ~~within the~~
 21 ~~trust and agency fund~~ which shall be used for the
 22 establishment and administration of small businesses
 23 created under this act. The division may assign a portion
 24 of the commissions to operators of small businesses created
 25 under this act for the maintenance of their income;

26
 27 **9-2-906. Wyoming arts endowment account.**

28
 29 The Wyoming arts endowment account is created. ~~within the~~
 30 ~~trust and agency fund.~~ The ~~state~~ account shall be
 31 administered by the council in accordance with applicable
 32 law. The ~~state~~ account shall contain all monies
 33 appropriated to it by the legislature. The purpose of the
 34 ~~state~~ account is to provide for the cultural enrichment and
 35 benefit of citizens throughout the state of Wyoming by
 36 providing monies to qualifying arts or cultural
 37 organizations to enable them to create their own arts
 38 endowment funds and to provide for administrative expenses
 39 of the council in implementing W.S. 9-2-905 through
 40 9-2-911.

41
 42 **9-2-1007. Restrictions on indebtedness and**
 43 **expenditures of state agencies; allotment system.**

44
 45 (a) No indebtedness shall be incurred or expenditure
 46 made by any agency in excess of the amount appropriated or
 47 otherwise authorized by law or where expressly prohibited

1 by law or regulation adopted under this act or prohibited
 2 by federal law. Expenditures from the ~~trust and agency fund~~
 3 account administered through the surplus property section
 4 shall be made only as permitted by federal law. Transfers
 5 in budget categories shall not be permitted by the
 6 department where the items of appropriation or other
 7 revenues are explicitly limited to a defined purpose by law
 8 or regulation adopted under this act. No agency shall
 9 revise, modify or otherwise change its approved budget
 10 without the prior approval of the department through the
 11 budget division.

12

13 **9-2-1512. Panel funding; assessments; collection;**
 14 **rulemaking; medical review account; expenditures.**

15

16 (b) The director shall certify the amount of each
 17 assessment to the appropriate licensing board, agency or
 18 authority, and the board, agency or authority shall levy
 19 and collect the assessments annually at the same time as
 20 annual license fees are collected. Assessments collected
 21 under this subsection shall be remitted to the director not
 22 later than thirty (30) days from the date of collection and
 23 paid immediately by the director to the state treasurer for
 24 deposit in an account, to be known as the medical review
 25 account, ~~within the earmarked revenue fund.~~

26

27 **9-2-1812. Assessments; funding.**

28

29 (b) The director shall certify the amount of each
 30 assessment to the appropriate licensing board, agency or
 31 authority and the board, agency or authority shall levy and
 32 collect the assessments annually at the time annual license
 33 fees are collected. Assessments collected under this
 34 subsection shall be remitted to the director not later than
 35 thirty (30) days from the date of collection and paid
 36 immediately by the director to the state treasurer for
 37 deposit into the malpractice review account, ~~within the~~
 38 ~~earmarked revenue fund.~~

39

40 **9-2-2304. Wyoming cultural trust fund established;**
 41 **corpus inviolate; investment by state treasurer.**

42

43 (a) ~~An account within the trust and agency fund is~~
 44 ~~established which shall be referred to as~~ The Wyoming
 45 cultural trust fund is created. The Wyoming cultural trust
 46 fund shall consist of those funds designated to the ~~account~~
 47 fund by law and all monies collected from federal grants

1 and other contributions, grants, gifts, bequests and
2 donations to the cultural trust fund.

3
4 (b) The monies deposited into the Wyoming cultural
5 resources trust fund established pursuant to this section
6 are inviolate and constitute a permanent or perpetual trust
7 fund. The monies shall be transmitted to the state
8 treasurer for credit to the trust fund and shall be
9 invested by the state treasurer as authorized under W.S.
10 9-4-711 in a manner to obtain the highest return possible
11 consistent with the preservation of the corpus. Any
12 interest earned from investment of the corpus of the trust
13 fund shall be credited by the state treasurer into a
14 separate account ~~within the trust and agency fund~~ and
15 distributed in accordance with W.S. 9-2-2307.

16
17 **9-3-213. Treasurer of monies; bond; deposit in an**
18 **account of premium cost payments, dividend payments and**
19 **return of premiums; expenditures; investment of excess**
20 **portions.**

21
22 (a) The state treasurer shall be the treasurer of
23 monies under this act, and his general bond to the state of
24 Wyoming shall cover all liabilities for his acts as
25 treasurer. The department shall remit to the treasurer for
26 deposit ~~in the trust and agency fund~~ into a separate
27 account all payments received by the department for the
28 group insurance premium costs from employees and officials,
29 and the state agencies, departments and institutions. The
30 department shall also remit to the treasurer for deposit ~~in~~
31 into the ~~trust and agency fund~~ account any dividend
32 payments and return of premium received by the department
33 from any carrier underwriting the group insurance plan. All
34 remittances shall be made as soon as possible after they
35 are received.

36
37 (b) Expenditures shall be made from the ~~trust and~~
38 ~~agency fund~~ account, upon certification of the department
39 to the office of the state auditor, only for the following
40 purposes:

41
42 **9-3-304. Governmental employee's contributions;**
43 **amount; collection by payroll deduction; adjustments;**
44 **payments from political subdivisions.**

45
46 (a) Every employee of the state and political
47 subdivision thereof, whose services are covered by an

1 agreement entered into under W.S. 9-3-303, shall be
 2 required to pay, for the period of coverage, into the ~~trust~~
 3 ~~and agency fund~~ account established by W.S. 9-3-305,
 4 contributions, with respect to wages equal to the amount of
 5 tax which would be imposed by section 1400 of the Federal
 6 Insurance Contributions Act if the services constituted
 7 employment within the meaning of that act. The liabilities
 8 shall arise in consideration of the employee's retention in
 9 the service of the state or political subdivision thereof,
 10 or his entry upon such service after the enactment of this
 11 act.

12
 13 (d) Each political subdivision shall pay
 14 contributions into the ~~trust and agency fund~~ account with
 15 respect to wages at the times the state agency by
 16 regulation prescribes, in the amounts and at the rates
 17 specified in the applicable agreement entered into by the
 18 state agency under W.S. 9-3-303.

19
 20 **9-3-305. Account; establishment; contents; account to**
 21 **be held separate; withdrawals; treasurer and custodian of**
 22 **account; appropriations to account.**

23
 24 (a) ~~An A separate~~ account ~~within the trust and agency~~
 25 ~~fund~~ is established. ~~The account~~ which shall consist of and
 26 there shall be deposited in the account:

27
 28 **9-3-402. Definitions.**

29
 30 (a) As used in this article:
 31
 32 (xxiv) "Retirement account" means the account
 33 established ~~within the trust and agency fund~~ under this
 34 article;

35
 36 **9-3-407. Retirement board; control and management of**
 37 **account containing assets of retirement system; payments**
 38 **from account.**

39
 40 (a) The retirement account is established. ~~within the~~
 41 ~~trust and agency fund.~~

42
 43 **9-3-503. Investment of deferred compensation;**
 44 **limitation on approved investment plans; enrolling and**
 45 **servicing fees; holding of funds; limited liability of**
 46 **state and political subdivision.**

47

1 (c) All compensation deferred pursuant to this
2 article and all earnings thereon shall be held in trust or
3 pursuant to custodial accounts or contracts meeting the
4 requirements of 26 USC 457(g) and for the exclusive benefit
5 of program participants and their beneficiaries. An account
6 is established ~~within the trust and agency fund~~ to be used
7 by the board for depositing deferred compensation and
8 earnings on deferred compensation as necessary to fulfill
9 the requirements of this article. Funds in the account
10 shall be held separately from all other funds and monies
11 held by the state and shall be expended only as provided by
12 this article and pursuant to written agreements entered
13 into under this article. Notwithstanding the provisions of
14 this subsection, the financial liability of the state,
15 county, city, town or other political subdivision is
16 limited to the value of the investment plan purchased.

17
18 **9-3-602. Definitions.**

19
20 (a) As used in this article:

21
22 (viii) "Fund" or "retirement fund" means the
23 Wyoming retirement ~~fund~~account established in the Wyoming
24 Retirement Act;

25
26 **9-3-618. Disposition of funds; designated custodian**
27 **of monies.**

28
29 Funds accruing to the retirement program under this article
30 shall be commingled with all money on deposit with the
31 state treasurer in the Wyoming retirement ~~fund~~account. The
32 board may designate the state treasurer or a custodial bank
33 approved by the state treasurer as the custodian of the
34 monies and shall administer them in accordance with W.S.
35 9-3-424.

36
37 **9-3-702. Definitions.**

38
39 (a) As used in this act:

40
41 (i) "Account" means an account ~~within the trust~~
42 ~~and agency fund~~ established for the purpose of accounting
43 for funds used to provide benefits to employees covered
44 under this act;

45
46 (viii) "Regular interest" means interest
47 compounded annually at such rate as shall be determined by

1 the board, not exceeding the average amount of interest
2 actually earned per annum by the ~~fund-account~~;

3
4 **9-3-704. Employee contributions.**

5
6 (a) Except as otherwise provided in this section,
7 every employee covered by this article shall pay into the
8 ~~fund-account~~ nine and twenty-two one-hundredths percent
9 (9.22%) of his salary. This payment shall be deducted each
10 pay period from employees' salaries by the respective
11 fiscal officers of the employers.

12
13 **9-3-705. Employer contributions.**

14
15 Each employer subject to this act shall pay into the ~~fund~~
16 ~~account~~ a contribution equal to the same percentage
17 specified under W.S. 9-3-413 of all salaries paid to its
18 employees. These contributions, together with the
19 employees' contributions shall be transferred and credited
20 to the retirement program in a manner the board directs.

21
22 **9-3-710. Disposition of funds; custodian of monies.**

23
24 Funds accruing to the account ~~in the trust and agency fund~~
25 used to fund benefits for the program under this act shall
26 be commingled with all money on deposit with the state
27 treasurer in the Wyoming retirement ~~fund-account~~. The board
28 may designate the state treasurer as the custodian of the
29 retirement account. Disbursements from the account for
30 purposes as specified in W.S. 9-3-407(c) shall be made only
31 upon warrants drawn by the state auditor upon certification
32 by authorized system employees. All disbursements from the
33 account shall be accounted for in accordance with the
34 uniform state accounting system or in a manner approved by
35 the state auditor or the state treasurer as provided under
36 W.S. 9-4-214. As used in this section, "authorized system
37 employees" means the director and his designees who have
38 authorized signatures on file with the state auditor,
39 "director" means the director of the Wyoming retirement
40 system, and "system" means the Wyoming retirement system.

41
42 **9-3-713. Election to transfer into the system**
43 **established under this act.**

44
45 (a) Any Wyoming supreme court justice, district judge
46 or circuit court judge appointed before July 1, 1998, may
47 elect to be covered under the retirement system established

1 under this act subject to the following terms and
2 conditions:

3
4 (ii) For county judges, the board shall transfer
5 the funds in the judge's member account in the retirement
6 system as defined in W.S. 9-3-402(a)(i) and the matching
7 employer contributions along with regular interest on both
8 to the account ~~in the trust and agency fund~~ created in W.S.
9 9-3-702(a)(i) to fund retirement under this act;

10
11 **9-4-202. Legislative purpose.**

12
13 ~~It is the purpose of this act to set forth legislative~~
14 ~~policy governing that phase of the state's fiscal~~
15 ~~procedures relating to financial funds.~~ This act reserves
16 to the legislature the authority to establish funds outside
17 of constitutional requirements. Provision is made to
18 facilitate the handling of federal grants and other
19 revenues which shall remain restricted according to the
20 terms under which they are received. It is the policy of
21 the legislature that all general governmental programs,
22 activities and functions shall be subject to its review
23 regardless of the sources of revenue available to the
24 various departments, institutions or agencies except as
25 otherwise provided.

26
27 **9-4-204. Funds established; use thereof.**

28
29 (s) It is the intent of the legislature to establish
30 uniform requirements for state government accounting and
31 financial reporting in accordance with the generally
32 accepted accounting principles (GAAP) as promulgated by the
33 governmental accounting standards board (GASB), or its
34 successor bodies, so that the financial position and the
35 results of operations of state government can be publicly
36 available to citizens, legislators, financial institutions
37 and others interested in such information. To implement
38 these requirements:

39
40 (i) The state auditor shall assign accounting
41 for activities and programs of Wyoming state government to
42 funds and classify each into fund types and account groups
43 as specified in subsection (t) of this section in
44 accordance with generally accepted accounting principles;

45
46 (ii) All state agencies in all branches of
47 government and specifically the budget division of the

1 department of administration and information, the governor
2 and the consensus revenue estimating group shall use the
3 fund types specified in subsection (t) of this section in
4 preparing state budget documents, budget recommendations,
5 revenue estimates and legislation;

6
7 (iii) The state auditor may, in consultation
8 with the chief executive officers of the state agencies
9 significantly involved in the operation of the fund, change
10 the classification of funds between fund types when the
11 operation of the fund changes or when there is a change in
12 the application of generally accepted accounting
13 principles;

14
15 (iv) The state auditor, after consultation with
16 the chief executive officer of the state agency
17 significantly involved in the operation of the affected
18 fund or account, may merge, combine or segregate any fund
19 or account that is or may be provided by law;

20
21 (v) Within six (6) months after the end of each
22 fiscal year, the state auditor shall publish a
23 comprehensive annual financial report that shall conform as
24 nearly as practicable to established governmental reporting
25 standards. The financial statements shall be prepared in
26 accordance with generally accepted accounting principles
27 and shall contain certificates of examination by the
28 department of audit or any other independent auditor that
29 may be assigned; and

30
31 (vi) A deviation from generally accepted
32 accounting principles shall not be made unless authorized
33 by law.

34
35 (t) As provided in subsection (s) of this section,
36 the state auditor shall use the following fund types to
37 classify state activities and programs for accounting
38 purposes as specified:

39
40 (i) Governmental fund types:

41
42 (A) General fund - to account for the
43 ordinary operation of state government, and shall receive
44 all revenues and account for all expenditures not otherwise
45 provided for by law in any other fund. General fund
46 appropriations shall not be transferred to any other fund

1 or account for expenditure except as otherwise provided by
2 law;

3
4 (B) Special revenue fund - to account for
5 the proceeds of specific revenue sources, other than
6 expendable trusts or for major capital projects that are
7 legally restricted to be expended for specified purposes;

8
9 (C) Capital projects fund - to account for
10 financial resources to be used for the acquisition or
11 construction of major capital facilities;

12
13 (D) Debt service fund - to account for the
14 accumulation of, and the payment of, general long term debt
15 principal and interest.

16
17 (ii) Proprietary fund types:

18
19 (A) Enterprise fund - to account for
20 operations:

21
22 (I) That are financed and operated in
23 a manner similar to private business enterprise where the
24 intent of the governing body is that the costs and
25 expenses, including depreciation, of providing goods or
26 services to the general public on a continuing basis be
27 financed or recovered primarily through user charges; or

28
29 (II) Where the governing body has
30 decided that periodic determination of revenues earned,
31 expenses incurred or net income is appropriate for capital
32 accountability or other purposes.

33
34 (B) Internal service fund - to account for
35 the financing of goods or services provided by one (1)
36 department or agency to other departments or agencies of
37 the governmental unit, or to other governmental units, on a
38 cost-reimbursement basis.

39
40 (iii) Fiduciary fund types:

41
42 (A) Private-purpose trust funds - to
43 account for any trust arrangement not properly reported in
44 a pension trust fund or an investment trust fund under
45 which principal and income benefit individuals, private
46 organizations or other governments;

47

1 (B) Investment trust funds - to account for
2 legally separate governments pooling their resources in an
3 investment portfolio for the benefit of all participants;
4

5 (C) Pension and other employee benefit
6 trust funds - to account for the assets held by state
7 government as trustee for employee retirement systems;
8

9 (D) Agency funds - to account for assets
10 that state government holds on behalf of others as their
11 agent.
12

13 (iv) College and university financial
14 information - the financial data of state governmental
15 colleges and universities that are considered to be part of
16 the state government and that apply the provisions of the
17 American institute of certified public accountants
18 industrial audit guide. Audits of colleges and
19 universities should be included with the financial data of
20 the state government but may be presented separately from
21 the fund types of the state government.
22

23 (u) Other funds defined as follows shall be
24 classified by the state auditor pursuant to subsections (s)
25 and (t) of this section:
26

27 (i) Highway fund - to account for all revenues
28 the expenditures of which are constitutionally restricted
29 to highway purposes or which are available for expenditure
30 by the Wyoming transportation commission excluding general
31 fund appropriations;
32

33 (ii) Game and fish fund - to account for all
34 revenues received by the game and fish department the
35 expenditures of which are restricted to wildlife purposes
36 or which are available for expenditure by the Wyoming game
37 and fish commission excluding general fund appropriations;
38

39 (iii) Permanent Wyoming mineral trust fund - to
40 account for the proceeds from an excise tax levied by
41 constitutional or statutory law, on the privilege of
42 extracting or severing minerals designated by
43 constitutional or statutory law. The proceeds of the fund
44 are inviolate and constitute a permanent or perpetual trust
45 fund which shall be invested, or loaned to political
46 subdivisions of the state, only as the legislature directs.

1 All income from the fund shall be deposited annually in the
 2 general fund;

3
 4 (iv) Permanent land fund - to account for the
 5 resources received and held as trustee of the land grants
 6 made to the state by the federal government as provided by
 7 W.S. 9-4-305(b);

8
 9 (v) Permanent land income fund - to account for
 10 the income from the permanent land fund, land grants and
 11 income from other sources as provided by W.S. 9-4-305(c).

12
 13 **9-4-205. Appropriations and expenditures.**

14
 15 (a) The revenues and other resources of the general
 16 fund, the ~~earmarked~~-special revenue fund insofar as it
 17 contains restricted revenue, ~~the federal revenue fund funds~~
 18 and the permanent land fund as provided by W.S. 9-4-310 are
 19 subject to legislative review and appropriation for each
 20 fiscal period.

21
 22 (b) Expenses required in administrative activities
 23 chargeable to accounts within the ~~trust and agency~~-special
 24 revenue fund and the highway fund excluding the department
 25 of transportation shall be provided by legislative
 26 appropriation from the general fund. Monthly, as the
 27 general fund appropriations are expended, corresponding
 28 amounts shall be transferred from the proper accounts
 29 within the funds specified in this subsection to the
 30 general fund. The administrative expenses chargeable to
 31 these accounts shall be included in the governor's budget
 32 to the legislature as provided by law.

33
 34 (e) Authority to spend ~~intragovernmental~~-internal
 35 service fund accounts shall be based on the approved budget
 36 requests of the serviced units of state government.
 37 Additional authority to spend may be requested and shall be
 38 supported by financial and operating statements together
 39 with cost analyses and comparisons to provide a base for
 40 financial planning.

41
 42 **9-4-206. Disposition of revenue; cash accounts;**
 43 **investment of monies held by state institutions.**

44
 45 (a) Receipts of revenue and other resources that
 46 require allocation into more than one (1) fund or to more
 47 than one (1) governmental unit shall be deposited in

1 ~~accounts within the trust and agency fund~~ an account for
2 holding until allocated in accordance with law. All
3 revenue and money received or held by a state governmental
4 unit shall be placed in the appropriate fund except as
5 otherwise provided. Except as otherwise provided by law, no
6 bank accounts shall be opened or maintained nor shall
7 revenue, cash, checks or other written instruments, notes,
8 mortgages, securities, performance bonds or other similar
9 obligations be held by any state governmental unit except
10 the state treasurer.

11
12 (d) The state treasurer may establish a cash account
13 within his office to facilitate the processing and payment
14 of cash refunds, or ~~trust and agency~~ other fund cash
15 disbursements, under one hundred dollars (\$100.00). Money
16 provided by this subsection may be placed in a demand
17 deposit for disbursement. The cash account shall be
18 reimbursed at least monthly by submitting a certified
19 voucher supported by the documentation required by the
20 state auditor for issuance of a state warrant from the
21 appropriate accounts.

22
23 (e) Excluding compensation earned by prisoners
24 confined to a state penal institution, to the greatest
25 extent possible all monies held by any state institution
26 belonging to patients, residents or inmates of the state
27 institution shall be deposited or held at the location of
28 the institution, to earn the highest available rate of
29 interest on an investment insured by the United States
30 government or agency or any department thereof and to be
31 available for withdrawal without penalty, and need not be
32 accounted for within the ~~trust and agency~~ fund. With the
33 consent of the person owning the money or of any person
34 legally responsible for that person's financial affairs the
35 monies may be invested in accounts or certificates of
36 deposit insured by the United States government, agency or
37 department which are for a fixed term and have a penalty
38 for early withdrawal. Each chief administrator of an
39 institution is accountable for all monies. An account shall
40 be kept for each individual showing all receipts,
41 disbursements and monies by type of account. To the
42 greatest extent possible, all monies not invested in fixed
43 term investments shall be deposited in individual savings
44 accounts to accrue interest for each individual. Monies not
45 so deposited shall be kept in a separate pooled demand
46 account. The total receipts, disbursements and balances
47 shall be reported monthly to the state treasurer,

1 department of administration and information, and state
2 auditor for disclosure in the state financial reports. Upon
3 discharge all money plus accrued interest held on behalf of
4 a patient, resident or inmate, excluding lawful charges,
5 shall be returned to that person or a duly authorized
6 person. If the patient, resident or inmate, or other duly
7 authorized person, cannot be found, or in the event of
8 death of the patient, resident or inmate, the money plus
9 accrued interest, excluding lawful charges, shall after a
10 reasonable effort to find and notify the heirs has failed,
11 be transmitted to the state treasurer to be held or
12 distributed as provided by W.S. 9-5-203.

13

14 **9-4-207. Disposition of unexpended appropriations.**

15

16 (b) All unexpended federal ~~revenue—fund—~~funds
17 appropriations and budget authorizations to accept and
18 expend federal funds as provided by W.S. 9-4-206(b) shall
19 be reviewed by the department of administration and
20 information at the end of the fiscal period. The department
21 may authorize amounts to be carried forward into the next
22 fiscal period which are necessary to complete activities or
23 functions in progress or for activities or functions not
24 then started. ~~The balance within the Federal revenue fund~~
25 funds not carried forward shall revert to the general fund
26 unless federal requirements provide otherwise or unless
27 otherwise provided by the legislature. The department of
28 administration and information shall report to the governor
29 the amount and nature of the funds carried forward,
30 reverted to the general fund, or returned to the federal
31 government.

32

33 **9-4-208. Refunds.**

34

35 (a) Except as provided by W.S. ~~9-4-204(e)~~
36 9-4-204(t) (iii) (D) and 9-4-206(c) and (d), money paid into
37 the state treasury through error or under circumstances
38 such that the state is not legally entitled to retain it,
39 may be refunded upon the submission of a verified claim
40 therefor. The claimant shall present his verified claim,
41 together with a complete statement of facts and reasons for
42 which the refund is claimed, to the head of the state
43 agency concerned, who shall forthwith examine it, attach
44 his approval or disapproval of the claim and his reasons,
45 and submit the claim to the state auditor for settlement in
46 the manner provided by law. At the discretion of the head
47 of the state agency concerned, the verified claim of the

1 claimant may be waived, and the refund made upon
2 certification by the head of the state agency concerned.

3
4 **9-4-212. Creation of new funds; references to word**
5 **"fund"; discontinuance of existing funds.**

6
7 ~~New funds may be created only by amendment to this act and~~
8 ~~as specifically authorized by law as part of a plan to~~
9 ~~implement the use of generally accepted accounting~~
10 ~~principles in state accounting.~~ Direct or indirect
11 references to the word "fund" when used to identify a
12 separate accounting entity wherever contained in the
13 Wyoming statutes shall be construed to mean ~~fund~~ account
14 unless the fund is established ~~or permitted by this act~~
15 statute. No existing statutory fund shall be discontinued
16 or abolished without the approval of the legislature.

17
18 **9-4-218. Federal natural resource policy account**
19 **created; purposes.**

20
21 (a) There is created ~~within the special revenue fund~~
22 an account known as the "federal natural resource policy
23 account." Funds within the account may be expended by the
24 governor on behalf of the state of Wyoming and its local
25 governments, to take any of the actions specified in this
26 subsection in response to federal land, water, air, mineral
27 and other natural resource policies which may affect the
28 tax base of the state, wildlife management, state species,
29 recreation, private property rights, water rights or
30 leasehold rights. Funds also may be expended for preparing
31 and participating in environmental impact statements and
32 environmental assessments, including analysis of economic
33 or social and natural or physical environmental effects on
34 the human environment. The governor may expend funds from
35 the federal natural resource policy account for:

36
37 **9-4-303. Payment of monies and income into state**
38 **treasury.**

39
40 (b) Except as otherwise provided by law all monies
41 donated to any public institution or organization belonging
42 to the state, whether educational, charitable, military or
43 of other public nature, and any and all monies donated to
44 the state for the use or benefit of the institutions and
45 organizations shall be deposited in the state treasury in
46 the appropriate accounts ~~within the trust and agency fund~~

1 and shall not be withdrawn except in the manner provided in
2 W.S. 9-4-304.

3
4 **9-4-305. Disposition of public land revenue.**

5
6 (b) Proceeds from the sale of the public lands,
7 mineral royalties and any money designated by the Wyoming
8 constitution or Wyoming statutes as collected shall be
9 transmitted to the state treasurer and credited to the
10 proper accounts within the permanent land fund, except as
11 provided by article 7, section 2 of the Wyoming
12 constitution, thirty-three and one-third percent (33 1/3%)
13 of the mineral royalties received from the lease of any
14 school lands but not to exceed eight million dollars
15 (\$8,000,000.00) during any one (1) year, shall be deposited
16 into the public school capital construction account. ~~within~~
17 ~~the earmarked revenue fund.~~ To the extent constitutionally
18 permissible and notwithstanding any other provision of law,
19 at the end of every fiscal year, the state treasurer shall
20 transfer to the corpus of each account within the permanent
21 land fund, except the common school account, from the
22 income earned on the corresponding account within the
23 permanent land fund, to the extent available, an amount as
24 provided by this subsection. In determining the amount to
25 be withheld, the state treasurer shall calculate the fiscal
26 year beginning balance and ignore any appropriations made
27 from the account within that fiscal year. For the fiscal
28 year 2000, he shall transfer an amount equal to five
29 percent (5%) of the inflation rate for the previous twelve
30 (12) month period as determined by the department of
31 administration and information multiplied by the beginning
32 balance of each permanent land fund account, except the
33 common school account. At the end of each succeeding fiscal
34 year, the state treasurer shall increase the amount to be
35 multiplied by that year's inflation rate by five percent
36 (5%) until such time as the multiplier reaches one hundred
37 percent (100%) of the inflation rate, and then multiply
38 that amount by the beginning balance of each permanent land
39 fund account, except the common school account.

40
41 **9-4-601. Distribution and use; funds, accounts,**
42 **cities and towns benefited; exception for bonus payments.**

43
44 (a) All monies received by the state of Wyoming from
45 the secretary of the treasury of the United States under
46 the provisions of the act of congress of February 25, 1920
47 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191), as amended, or

1 from lessees or authorized mine operators and all monies
2 received by the state from its sale of production from
3 federal mineral leases subject to the act of congress of
4 February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181,
5 191) as amended, except as provided by subsection (b) of
6 this section, shall be deposited ~~in the trust and agency~~
7 ~~fund~~ into an account and the first two hundred million
8 dollars (\$200,000,000.00) of revenues received in any
9 fiscal year shall be distributed by the state treasurer as
10 provided in this subsection. One percent (1%) of these
11 revenues shall be credited to the general fund as an
12 administrative fee, and the remainder shall be distributed
13 as follows:

14

15 (iv) Six and three-quarters percent (6 3/4%) to
16 ~~the trust and agency fund~~ a separate account for the
17 University of Wyoming. This revenue may be used only when
18 authorized by the legislature for the actual and necessary
19 expenses of constructing, equipping and furnishing new
20 buildings, the repairing of existing buildings, the
21 purchasing of improved or unimproved real estate, the
22 payment of principal and interest on securities issued to
23 finance these projects or for the payment of principal and
24 interest on securities issued to refund the securities. Any
25 proposed expenditures from this revenue shall be included
26 in the budget of the university submitted to the governor.
27 Payments from this revenue shall be made by the state
28 treasurer only upon properly itemized and receipted
29 vouchers approved by the trustees of the university and
30 filed with the state auditor as provided by law.
31 Notwithstanding the requirement that proposed expenditures
32 from this revenue be included in the university budget
33 submitted to the governor, the trustees of the university
34 are authorized to approve expenditures from this revenue
35 for the payment of principal and interest on any
36 outstanding securities issued pursuant to this paragraph in
37 accordance with the terms of the securities;

38

39 (b) The state treasurer shall ascertain and withhold
40 all bonus payments received from the federal government
41 attributable to coal, oil shale or geothermal leases of
42 federal land within Wyoming and shall distribute it as
43 follows:

44

45 (iv) And:

46

1 (A) Ten percent (10%) but not to exceed one
2 million six hundred thousand dollars (\$1,600,000.00) per
3 year, to ~~an earmarked revenue fund~~ a separate account which
4 may be expended by the community college commission in
5 accordance with and in addition to appropriations available
6 under W.S. 21-18-205(c). For the fiscal years beginning
7 July 1, 2004 and July 1, 2005, any amount in excess of one
8 million six hundred thousand dollars (\$1,600,000.00) shall
9 be deposited in accordance with paragraph (v) of this
10 subsection. Thereafter any amount in excess of one million
11 six hundred thousand dollars (\$1,600,000.00) together with
12 any unexpended revenues within the account at the end of
13 any biennial budget period shall be credited to the school
14 capital construction account established under W.S.
15 21-15-111(a)(i);

16

17 **9-4-604. Distribution and use; capital construction**
18 **projects and bonds; municipal, county and special district**
19 **purposes.**

20

21 (f) Proceeds of state revenue bonds shall be credited
22 to ~~an~~ a separate account ~~within the earmarked revenue fund~~
23 and may be loaned or granted to local governmental entities
24 as hereafter provided. In determining which local
25 governmental entities receive loans or grants, the state
26 loan and investment board shall give priority to projects
27 in those subdivisions of the state socially or economically
28 impacted directly or indirectly by the development of
29 minerals leased under 30 U.S.C. § 181 et seq. Pending
30 distribution the state treasurer shall invest bond proceeds
31 in a manner which complies with all requirements of the
32 internal revenue service to insure the bonds will remain
33 tax free investments.

34

35 (g) Not to exceed forty million dollars
36 (\$40,000,000.00) of the total proceeds of all bonds issued
37 under subsection (b) of this section may be loaned or
38 granted to incorporated cities and towns. Loans or grants
39 shall be made only under the following conditions:

40

41 (iii) Repayments of loans under paragraph (i) of
42 this subsection shall be credited to a capital reserve
43 account ~~within the earmarked revenue fund~~ which shall be
44 available for loans or grants for municipal purposes under
45 paragraph (i) or (ii) of this subsection;

46

1 (h) Not to exceed twenty million dollars
2 (\$20,000,000.00) of the total proceeds of all bonds issued
3 under subsection (b) of this section may be loaned or
4 granted to counties or special districts. As used in this
5 subsection "special districts" means hospital districts,
6 fire protection districts, sanitary and improvement
7 districts, solid waste disposal districts, service and
8 improvement districts and water and sewer districts.
9 Notwithstanding any other provision of law, no special
10 district, either standing alone or as a member of a joint
11 powers board, shall receive any grant or loan under this
12 section until the special district's grant or loan
13 application has received a written review from the board of
14 county commissioners in any county in which the special
15 district is located. The board of county commissioners
16 shall review: (1) the ability of the special district to
17 fund the project through bonds, (2) whether the project is
18 adverse to the needs, plans or general welfare of the
19 county, (3) whether the special district has utilized local
20 funding resources, and (4) whether the special district has
21 met county standards. If any part of the special district
22 lies within five (5) miles of the corporate limits of any
23 city or town, the special district's grant or loan
24 application shall also receive a written review from the
25 governing body of the city or town. The written review
26 shall be submitted to the state loan and investment board
27 by the special district with its grant or loan application.
28 Loans or grants shall be made only under the following
29 conditions:

30
31 (iii) Repayments of loans under paragraph (i) of
32 this subsection shall be credited to a capital reserve
33 account ~~within the earmarked revenue fund~~ which shall be
34 available for loans or grants under paragraph (i) or (ii)
35 of this subsection;

36
37 (j) After any principal payment date for the bonds
38 issued under subsection (b) of this section, the board
39 shall deposit all revenues received pursuant to W.S.
40 9-4-601(a)(vi) and (b)(i) which are not required to be
41 otherwise deposited or expended pursuant to the resolution
42 or resolutions authorizing the issuance of bonds in ~~an~~a
43 separate account. ~~in the earmarked revenue fund.~~

44
45 **9-4-605. Distribution and use; capital construction**
46 **projects and bonds; purposes.**

47

1 (f) Proceeds of state revenue bonds under this
2 section shall be credited to the capital construction
3 account ~~within the earmarked revenue fund~~ and shall be
4 expended for capital construction projects authorized by
5 the legislature. Pending expenditure, the state treasurer
6 shall invest bond proceeds in a manner which complies with
7 all requirements of the internal revenue service to insure
8 the bonds will remain tax free investments.

9
10 **9-4-607. Wyoming transportation enterprise program.**

11
12 (a) There is established the transportation trust
13 fund. Prior to distribution under W.S. 9-4-601(a)(iii),
14 the following amounts shall be deposited into the
15 transportation enterprise ~~fund~~ account under W.S.
16 ~~9-4-204(a)(xiv)~~ 11-34-131 and the transportation trust
17 fund: ~~under W.S. 9-4-204(a)(xv):~~

18
19 **9-4-701. Permissible investments; treasurer's rules**
20 **and regulations.**

21
22 (q) The limitation on legislatively designated
23 investments under W.S. 9-4-712 applies to this investment.
24 To promote economic development, the state treasurer is
25 authorized to invest and keep invested not to exceed one
26 hundred million dollars (\$100,000,000.00) of any state
27 permanent funds available for investment through the
28 purchase of industrial development bonds issued by joint
29 powers boards, municipalities or counties under W.S.
30 15-1-701 through 15-1-710 subject to the terms and
31 conditions specified under this subsection. By December 31
32 of each calendar year, the state treasurer and the Wyoming
33 business council shall each provide a report to the joint
34 minerals, business and economic development committee on
35 the effectiveness of the investment program authorized by
36 this subsection. The reports shall include the costs
37 incurred by the state to the permanent mineral trust fund,
38 expenditures made from the account created under paragraph
39 (v) of this subsection and the revenue received by the
40 Wyoming business council through fees and businesses who
41 utilized the program:

42
43 (v) The Wyoming business council shall assess
44 fees adequate to cover all reasonable direct and indirect
45 costs for the services and application of state funds used
46 under this subsection to be paid by the applicant. Payment
47 of the fees assessed pursuant to this paragraph shall be

1 secured by additional security as required by the state
2 treasurer or governor, upon recommendation of the Wyoming
3 business council and with the approval as to form of the
4 attorney general. Fees collected pursuant to this paragraph
5 shall be deposited with the state treasurer and credited to
6 ~~an a separate~~ account ~~in the enterprise fund~~ and are
7 continuously appropriated to the business council to be
8 expended for the actual direct and indirect costs of
9 providing the services generating the fees;

10
11 **9-4-713. Investment earnings spending policy -**
12 **permanent funds.**
13

14 (b) There is created ~~within the earmarked revenue~~
15 ~~fund~~ the permanent Wyoming mineral trust fund reserve
16 account. As soon as possible after the end of each of the
17 fiscal years beginning on and after July 1, 2000, revenues
18 in this account in excess of seventy-five percent (75%) of
19 the spending policy amount in subsection (d) of this
20 section shall be credited to the permanent Wyoming mineral
21 trust fund.
22

23 (c) The earnings from the permanent Wyoming mineral
24 trust fund under W.S. ~~9-4-204(n)~~ 9-4-204(u)(iii) during
25 each fiscal year beginning July 1, 2001, in excess of the
26 spending policy established in subsection (d) of this
27 section are appropriated from the general fund to the
28 permanent Wyoming mineral trust fund reserve account. The
29 appropriation shall be credited to the ~~fund~~ account as soon
30 as practicable after the end of the fiscal year but no
31 later than ninety (90) days after the end of the fiscal
32 year.
33

34 (f) There is created ~~within the earmarked revenue~~
35 ~~fund~~ the common school permanent fund reserve account. As
36 soon as possible after the end of each of the fiscal years
37 beginning on and after July 1, 2000, revenues in this
38 account in excess of seventy-five percent (75%) of the
39 spending policy amount shall be credited to the common
40 school account within the permanent land fund.
41

42 (g) There is annually appropriated from the general
43 fund to the common school permanent fund reserve account an
44 amount determined under this subsection. The amount shall
45 be computed and calculated by the state treasurer. The
46 amount shall be equal to the extent to which earnings from
47 the common school account within the permanent land fund

1 under W.S. ~~9-4-204(k)~~ 9-4-204(u) (iv) exceed the spending
 2 policy established in subsection (h) of this section for
 3 that fiscal year. The appropriation shall be credited to
 4 the account as soon as practicable after the end of the
 5 fiscal year but no later than ninety (90) days after the
 6 end of the fiscal year.

7
 8 **9-4-834. Investment of permanent funds.**

9
 10 (a) To the extent constitutionally allowed, the state
 11 treasurer, or his designee, which shall be registered under
 12 the Investment Advisor's Act of 1940 as amended, or any
 13 bank as defined in the act, upon written authority, may
 14 invest monies in the permanent fund accounts, in securities
 15 authorized by law, provided not more than fifty-five
 16 percent (55%) shall be invested in common stocks. As used
 17 in this section, "permanent fund accounts" means the
 18 permanent Wyoming mineral trust fund under W.S.
 19 ~~9-4-204(a) (xi)~~ 9-4-204(u) (iii) and the permanent land fund
 20 under W.S. ~~9-4-204(a) (ix)~~ 9-4-204(u) (iv), including
 21 revenues credited to that fund under W.S. 9-4-605(j), and
 22 the reserve accounts created under W.S. 9-4-713(b) and (f).

23
 24 **9-4-1104. Terms and conditions of issuance.**

25
 26 (a) Tax and revenue anticipation notes:

27
 28 (ii) Shall describe the fund or account and the
 29 revenue from which the notes are payable;

30
 31 **9-4-1203. Tobacco settlement trust fund established;
 32 corpus inviolate; investment by state treasurer.**

33
 34 (a) ~~An account within the trust and agency fund is~~
 35 ~~established which shall be referred to as~~ The Wyoming
 36 tobacco settlement trust fund is created. The Wyoming
 37 tobacco settlement trust fund shall consist of:

38
 39 (ii) Any other funds appropriated or designated
 40 to the ~~account~~ fund by law or by gift from whatever source.

41
 42 (b) Funds deposited into the Wyoming tobacco
 43 settlement trust fund established pursuant to subsection
 44 (a) of this section are intended to be inviolate and
 45 constitute a permanent or perpetual trust fund which shall
 46 be invested by the state treasurer as authorized by law and
 47 in a manner to obtain the highest return possible

1 consistent with preservation of the corpus. Any earnings
 2 from investment of the corpus of the trust fund and all
 3 funds received by the state of Wyoming on or after March
 4 15, 2002 as financial recovery under the terms of the
 5 master settlement agreement specified in paragraph (a)(i)
 6 of this section shall be credited by the state treasurer
 7 into a separate ~~trust fund~~ income account. ~~within the~~
 8 ~~earmarked revenue fund.~~

9
 10 (c) Revenues deposited into the ~~trust fund~~ income
 11 account established under subsection (b) shall be expended:
 12

13 (d) Funds not otherwise appropriated, expended or
 14 obligated as provided in subsection (c) of this section
 15 shall be transferred to the Wyoming tobacco settlement
 16 trust fund on July 1 of each year following the receipt of
 17 those funds.

18
 19 **9-4-1204. Tobacco settlement funds; reduction of**
 20 **tobacco use.**

21
 22 (g) Subject to appropriation by the legislature, the
 23 department shall use funds from the ~~trust fund~~ income
 24 account established under W.S. 9-4-1203(b) to implement the
 25 purposes of this section.
 26

27 (j) The department shall report its activities under
 28 this section including the authorized expenditures of any
 29 money from the ~~Wyoming tobacco settlement trust fund~~ income
 30 account created by W.S. 9-4-1203 to the governor and the
 31 joint labor, health and social services interim committee
 32 not later than October 1 of each year.
 33

34 **9-5-104. State building commission; state office**
 35 **buildings; authority to maintain; rental; use of proceeds.**

36
 37 (b) Every department occupying space in a building
 38 authorized under subsection (a) of this section, if
 39 required to do so by the general services division, in
 40 accordance with rules of the state building commission,
 41 shall pay to the state treasurer an annual rental plus a
 42 pro rata share of maintenance, janitorial services,
 43 utilities and other overhead costs necessary to maintain
 44 the building in as good a condition as reasonable and
 45 proper use will permit. Payments shall be made to the state
 46 treasurer for deposit into a ~~fund within the internal~~
 47 ~~service fund~~ separate account to be allocated as follows:

1
2 **9-5-203. Recovery of escheated or forfeited property;**
3 **general procedure; proceedings where estate without known**
4 **heirs; unclaimed payments; disposition of property**
5 **obtained.**

6
7 (d) All funds obtained by the state by escheat or
8 forfeiture, shall be paid over to the state treasurer and
9 kept by him in an a separate account ~~within the trust and~~
10 ~~agency fund~~ for a period of five (5) years during which
11 time the monies are payable by him to the true owners upon
12 presentment of a proper claim supported by satisfactory
13 proof of ownership. After expiration of the five (5) year
14 period without lawful claim, the funds shall be credited to
15 the common school permanent land fund account. All real
16 and personal property obtained by the state of Wyoming by
17 escheat or forfeiture shall be received by and shall be
18 under the direction and control of the state treasurer who
19 shall give a receipt to the court therefor. The property
20 shall be held in kind, except as hereinafter provided, by
21 the state treasurer for a period of five (5) years during
22 which time it is subject to claims by the rightful owners
23 who may file their claims in the court which had original
24 jurisdiction of the property. After the expiration of the
25 five (5) year period without lawful claim therefor, the
26 state treasurer shall sell the personal property at public
27 or private sale, and shall sell the real property in the
28 manner provided in W.S. 36-9-101 through 36-9-120 for the
29 sale of state lands. The proceeds received from the sale
30 shall be paid into the state treasury of the state and
31 shall be credited by the state treasurer to the common
32 school permanent land fund account.

33
34 (e) All real property held by the state treasurer
35 during the five (5) year redemption period provided by
36 subsection (d) of this section, may be transferred by the
37 state treasurer to the state board of land commissioners to
38 be administered as other state lands and shall not be sold
39 except as hereafter provided. When any real or personal
40 property will, in the opinion of the state treasurer,
41 depreciate in value, the state treasurer may petition the
42 court which had original jurisdiction over the property,
43 for an order directing the sale of the property. Upon
44 receipt of the order the state treasurer shall dispose of
45 the property as ordered by the court. Any monies obtained
46 by the conversion shall be credited to an a separate
47 account ~~within the trust and agency fund~~ for the remaining

1 five (5) years, during which time the monies shall be
 2 payable by the state treasurer to the true owners in the
 3 manner, and upon proof, as provided in subsection (d) of
 4 this section.

5
 6 **9-12-302. Wyoming partnership challenge loan program;
 7 creation; rulemaking; administration account.**

8
 9 (b) The council, shall establish all fees and
 10 interest rates to be charged for each loan as it is
 11 underwritten for this program. The interest rate for loans
 12 made under this program shall be not less than four percent
 13 (4%) per annum. Fees on loans under the program shall be
 14 paid monthly and deposited into a program administration
 15 account ~~within the earmarked revenue fund~~ which is
 16 continuously appropriated to the council to be expended
 17 solely for the purpose of administering this article and
 18 loans authorized under it.

19
 20 **9-12-602. Wyoming business ready community program
 21 account.**

22
 23 There is created ~~within the special revenue fund,~~ the
 24 business ready community account. Funds shall be credited
 25 to the account as provided by law. Funds in the account are
 26 continuously appropriated to the council to be used only
 27 for cooperative agreements, grants or loans authorized to
 28 be made under this article.

29
 30 **9-12-702. Wyoming air services enhancement account.**

31
 32 (b) Any funds appropriated by the legislature to the
 33 account established under subsection (a) of this section
 34 shall not lapse as provided by W.S. 9-4-207(a), but shall
 35 revert to the transportation enterprise ~~fund~~ account as
 36 provided by W.S. ~~9-12-103(c)~~ 11-34-131 or upon a finding by
 37 the council that no applicant is able to provide the
 38 assurances required by W.S. 9-12-701 by June 30, 2006,
 39 whichever occurs earlier.

40
 41 **10-3-202. Authority to provide air transportation to
 42 departments and agencies of state.**

43
 44 The division may provide air transportation to departments
 45 and agencies of state government directly, but may contract
 46 for the services under fractional ownership agreements or
 47 otherwise under conditions which are considered by the

1 department or agency head to be urgent and to justify the
2 air transportation and when justified within the limits of
3 W.S. ~~9-4-204(p)~~ and 9-4-205(e).

4
5 **11-5-402. Emergency insect management account;**
6 **established.**

7
8 The emergency insect management program ~~special revenue~~
9 account is created to consist of funds appropriated or
10 designated to the account by law for the emergency
11 management of insect pests or insect vectors.

12
13 **11-6-210. Creation of predatory animal district fund;**
14 **predatory animal control fees; donations; appropriation by**
15 **county commissioners.**

16
17 (a) At the time of collecting brand inspection fees
18 imposed under W.S. 11-20-401 and 11-20-402, the brand
19 inspector shall collect predatory animal control fees on
20 all sheep and cattle inspected within each predatory animal
21 district. However, predator control fees shall not be
22 collected on cattle and sheep shipped into this state for
23 immediate sale or slaughter. The amount of the fee for each
24 predatory animal district shall be established by each
25 predatory animal district board in consultation with the
26 state predatory animal advisory board and shall not exceed
27 eighty cents (\$.80) per head on sheep and fifty cents
28 (\$.50) per head on cattle. Each predatory animal district
29 board shall annually determine the predatory animal control
30 fee to be charged and collected in the district based upon
31 a recommendation of the majority of the producers present
32 at the district's annual meeting as provided for in W.S.
33 11-6-203 and shall inform the livestock board of the fee
34 prior to January 1 each year. The fee shall not be
35 collected on the same livestock more than once in any
36 twelve (12) month period. The livestock board may retain
37 not to exceed three percent (3%) of the revenues collected
38 for the cost of administering the program. Remaining
39 revenues collected by the livestock board under this
40 section shall be remitted to the state treasurer for
41 deposit in an account. ~~within the earmarked revenue fund.~~
42 The state treasurer, on a quarterly basis, shall distribute
43 the revenues to the county treasurer of the county from
44 which the shipment originated unless, at the time of
45 payment of the fees, the livestock owner designates the
46 fees to be distributed in total to another county in this
47 state in which the livestock are fed or pastured. The

1 county treasurer shall deposit revenues distributed under
 2 this subsection into a special continuing fund, to be known
 3 as the "Predatory Animal District Fund of County" and
 4 to be administered by the predatory animal board of that
 5 district.

6
 7 **11-6-306. Animal damage management account.**

8
 9 (a) There is created ~~in the special revenue fund~~ the
 10 animal damage management account.

11
 12 **11-7-403. Annual certification; application;
 13 inspection of sample; recertification; fees.**

14
 15 (f) Fees collected under this act shall be deposited
 16 into an a separate account ~~in the earmarked revenue fund~~
 17 and expended for administration and enforcement of this
 18 act.

19
 20 **11-10-106. Admission charges; other revenues.**

21
 22 (a) There shall be charged at the gates of the
 23 fairground an admission fee to be set by the board. An
 24 extra charge may be made for seats in the grandstand or
 25 other structure providing added comforts. The charge for
 26 vehicles driven or stock ridden into the grounds may be
 27 fixed by the board. All fees collected shall be deposited
 28 in the Wyoming state fair account. ~~within the trust and~~
 29 ~~agency fund.~~

30
 31 (b) The department of agriculture may receive any
 32 money or property of any kind or character donated,
 33 granted or bequeathed for any activities of the state fair.
 34 Monies shall be credited to the state fair account. within
 35 ~~the trust and agency fund.~~ The department shall submit an
 36 annual report to the joint appropriations committee
 37 itemizing all gifts, income and expenditures under this
 38 subsection.

39
 40 **11-11-115. Disposition of collected funds.**

41
 42 There is created the grain warehouse inspection account. .
 43 ~~within the earmarked revenue fund.~~ All funds collected by
 44 the director shall be deposited in the account created by
 45 this section. Interest earned by the account shall be
 46 retained in the account. The account is appropriated for
 47 use and expenditure by the board of agriculture for the

1 costs of administering the programs under this article.
2 Itemized vouchers shall be submitted to the chief executive
3 officer of the board for approval. Upon approval, a warrant
4 for the payment of each voucher shall be issued by the
5 state auditor for payment from the grain warehouse
6 inspection account.

7
8 **11-19-603. Account created.**

9
10 There is created a wildlife/livestock disease research
11 partnership account. ~~within the special revenue fund.~~ Funds
12 from this account shall be used only for purposes specified
13 in W.S. 11-19-602. Any interest earned on the account shall
14 remain within the account.

15
16 **11-20-405. Collection and disposition.**

17
18 (a) All fees collected pursuant to W.S. 11-20-101
19 through 11-20-124, 11-20-201 through 11-20-229, 11-20-401
20 and 11-20-402 shall be remitted to the state treasurer for
21 deposit in the inspection account. ~~within the earmarked~~
22 ~~revenue fund.~~ Interest earned by the account shall be
23 retained in the account. Monies within the account are
24 subject to legislative review and appropriation for use and
25 expenditure by the board. Itemized vouchers shall be
26 submitted to the chief executive officer of the board for
27 approval. Upon approval, a warrant for the payment of each
28 voucher shall be issued by the state auditor for payment
29 from the inspection account. Notwithstanding W.S.
30 9-2-1022(a)(xi)(E), the board shall expend monies from the
31 account created by this section only for the purposes
32 authorized by W.S. 11-20-201 through 11-20-229, and
33 11-20-101 through 11-20-124.

34
35 **11-24-115. Disposition of unclaimed proceeds to state**
36 **treasurer to credit of inspection account.**

37
38 On the first Monday in January of each year, all estray
39 monies remaining unclaimed for more than one (1) year after
40 the publication of the notices of posting of lists of
41 unclaimed estrays, shall be paid to the treasurer of the
42 state, and be placed to the credit of the inspection
43 account. ~~within the earmarked revenue fund.~~

44
45 **11-25-105. Pari-mutuel permits; fees and reports;**
46 **disposition of funds; enforcement of provisions.**

47

1 (b) Every Wednesday following any pari-mutuel event,
2 the permittee shall:

3
4 (ii) Pay an amount equal to one and one-half
5 percent (1 1/2%) of the total amount wagered shown by the
6 report to the commission to be credited by the state
7 treasurer to the a separate account, within the earmarked
8 revenue fund, in the manner indicated in subsection (d) of
9 this section.

10
11 (d) All sums paid to the commission under this act
12 except contributions from permittees to the breeder award
13 fund, fines and penalties shall be credited to the pari-
14 mutuel account within the earmarked revenue fund which
15 shall be used by the commission for the payment of all
16 expenses incurred in enforcing this act. All fines and
17 penalties assessed under this act shall be credited to the
18 county public school fund. The state treasurer shall pay
19 out of the account all warrants drawn by the state auditor,
20 upon vouchers issued and signed by the president, vice-
21 president or executive secretary of the commission. The
22 commission shall keep an accurate and true account of all
23 funds received and all vouchers issued by the commission.
24 All funds received and all vouchers issued by the
25 commission shall be audited at least biennially by the
26 director of the state department of audit or his designee
27 and a copy of the audit shall be delivered within thirty
28 (30) days after completion to the governor and the
29 commission. The costs of the audit shall be borne by the
30 commission. The members of the commission shall receive
31 statutory per diem expenses and mileage as allowed state
32 employees, and compensation of fifty dollars (\$50.00) for
33 each day during which they are actually engaged in the
34 discharge of their duties. The total expenses incurred by
35 the commission shall not exceed the total amount in the
36 pari-mutuel account.

37
38 **11-34-131. Wyoming transportation enterprise account;**
39 **use thereof.**

40
41 (a) The transportation enterprise account is
42 established to be used by the state loan and investment
43 board to finance transportation projects of benefit to the
44 general public as defined in this section. The
45 transportation enterprise fund under W.S. 9-4-204(a)(xiv)
46 account shall be administered by the state loan and
47 investment board, subject to recommendation and

1 appropriation by the legislature, for the purpose of
 2 fostering transportation investments in projects of benefit
 3 to the general public within the state. The state loan and
 4 investment board shall:

5
 6 (b) The transportation enterprise ~~fund under W.S.~~
 7 ~~9-4-204(a)(xiv)~~ account shall receive monies from mineral
 8 royalty payments as provided in W.S. 9-4-607(a). All
 9 repayments of principal and interest to the state in
 10 connection with loans made under this section shall be
 11 deposited into the transportation enterprise ~~fund~~ account.

12
 13 (e) The state loan and investment board shall
 14 annually audit the transportation trust fund created under
 15 W.S. ~~9-4-204(a)(xv)~~ 9-4-607(a) to determine the effects of
 16 inflation on investment earnings.

17
 18 **11-34-202. Revenue to be credited to an account; use**
 19 **thereof; disposition of excess.**

20
 21 (a) Except as provided by subsection (e) of this
 22 section or as otherwise provided by law, the state loan and
 23 investment board shall transmit any revenue received to the
 24 state treasurer to be credited to ~~an~~ a separate account
 25 ~~within the earmarked revenue fund~~ for the purposes
 26 specified in W.S. 21-15-106(a).

27
 28 (d) Following a general fund appropriation by the
 29 legislature for administrative expenses, amounts expended
 30 pursuant to the appropriation shall be transferred monthly
 31 from the account provided by subsection (a) of this section
 32 to the general fund as provided by W.S. 9-4-205(b) for the
 33 highway fund ~~and trust~~ and ~~agency~~ the special revenue fund
 34 in certain instances. Revenue currently in the account
 35 formerly provided for by W.S. 11-34-202(a), (b) and (c), as
 36 those subsections existed prior to the creation of this
 37 subsection, may be expended for purposes formerly
 38 authorized until July 1, 1982 at which time the revenue
 39 within the account shall be credited to the account
 40 provided by subsection (a) of this section.

41
 42 (e) Revenue and proceeds received by the board for
 43 deposit in the loss reserve account pursuant to W.S.
 44 11-34-118, 11-34-120(h), 11-34-121, 11-34-123(a) and
 45 11-34-302(e) shall be transmitted to the state treasurer
 46 for deposit to the credit of the loss reserve account.
 47 ~~within the earmarked revenue fund. The earmarked~~ These

1 funds shall be used for the purposes specified in W.S.
2 9-4-703(c) and 11-34-126 and to pay the administrative and
3 legal expenses of the board in making collections and
4 foreclosing mortgages. If at the end of any fiscal year
5 the amount accumulated in the loss reserve account exceeds
6 five percent (5%) of the total amount of permanent funds of
7 the state invested in farm and irrigation loans, the amount
8 in excess of the five percent (5%) shall be transferred and
9 credited to the general fund.

10
11 **11-36-107. Deposit and disbursement of collected**
12 **monies; biennial audit required.**

13
14 (a) Any monies collected by the board pursuant to
15 W.S. 11-36-106 shall be deposited with the state treasurer
16 and credited to an a separate account ~~within the trust and~~
17 ~~agency fund~~ for each marketing order under which they are
18 collected and shall be disbursed by the director only for
19 expenses incurred with respect to each separate marketing
20 order. Funds so collected shall be deposited and disbursed
21 in conformity with appropriate rules and regulations
22 prescribed by the board.

23
24 **11-37-107. Creation of account; collection of**
25 **additional brand inspection fee; disposition of proceeds.**

26
27 (a) All monies received by the council shall be
28 deposited in the state treasury. The state treasurer shall
29 deposit the monies to the credit of the beef council
30 account. ~~within the trust and agency fund.~~ Interest earned
31 on monies in the account shall be deposited to the credit
32 of the account. All monies in the account including earned
33 interest shall be expended only for the purposes authorized
34 by this act.

35
36 **11-40-107. Cooperative advertising and promotion.**

37
38 (a) The committee may provide for the collection of
39 additional royalties on the sale of Wyoming lean beef to
40 pay for advertising and promotion programs. Such royalties
41 may be levied on all Wyoming lean beef sold to pay for
42 national advertising and promotion programs or only on
43 Wyoming lean beef sold in particular markets or through
44 particular channels of distribution to pay for advertising
45 aimed at those markets, or both. If the volume of sales on
46 which royalty is paid in a market in the previous year is
47 fifty thousand dollars (\$50,000.00) or more, the additional

1 royalties may be imposed on that market only with the
2 consent of the persons paying two-thirds (2/3) of the
3 royalties paid in that previous year. The committee shall
4 define as necessary the markets and may classify sales as
5 being in more than one (1) market. Any other assessment
6 method may be used in whole or in part with the consent of
7 all persons liable for the assessment. The royalties or
8 assessment shall be deposited in ~~an earmarked revenue~~
9 separate account and shall be expended for advertising,
10 promotion, product development and the expenses connected
11 therewith in the market for which the royalty or assessment
12 is collected. The committee may authorize the expenditure
13 of funds in the ~~earmarked~~ account or may delegate that
14 authority to the subcommittees provided by subsection (b)
15 of this section.

16
17 **12-2-302. Collection of excise taxes; disposition of**
18 **revenue and fees.**

19
20 (b) All other revenue and fees collected by the
21 commission shall be deposited into the state treasury to
22 the credit of the enterprise fund except as otherwise
23 provided by law. The legislature shall authorize
24 expenditures as necessary to defray the administrative
25 expenses of the commission, including salaries, office
26 expenses and general expenses for the enforcement of their
27 duties and sufficient funds to defray the cost of alcoholic
28 liquor purchases and attendant expenses as provided by W.S.
29 ~~9-4-204(e) and~~ 9-4-205(d).

30
31 **13-2-208. Application filing fee.**

32
33 The application filed with the state banking commissioner
34 shall be accompanied by a fee of fifteen thousand dollars
35 (\$15,000.00) to cover the expense of the investigation by
36 the state banking commissioner, the expense of the public
37 hearing and other related expenses. The fee shall be
38 deposited by the state banking commissioner with the state
39 treasurer into the financial institutions administration
40 account. ~~within the earmarked revenue fund.~~ Expenditures
41 shall be made from the account by warrants drawn by the
42 state auditor, upon vouchers issued and signed by the
43 director or commissioner. Funds from the account shall be
44 expended only to carry out the duties of the commissioner
45 and the state banking board under this article and for
46 chartering trust companies under chapter 5 of this title.
47 If an application for a financial institution charter is

1 withdrawn by the applicant at any time prior to the hearing
 2 on the application, the statutory application filing fee,
 3 less the amount of any expense authorized above and
 4 actually incurred, shall be refunded to the applicant. If
 5 the application expenses are less than fifteen thousand
 6 dollars (\$15,000.00) the unexpended amount shall remain
 7 within the account. ~~in the earmarked revenue fund.~~

8
 9 **13-2-210. Emergency charters; fees.**

10
 11 (b) The application fee for an emergency charter is
 12 four thousand dollars (\$4,000.00). The fee shall be
 13 deposited by the state banking commissioner with the state
 14 treasurer and credited to the financial institutions
 15 administration account. ~~within the earmarked revenue fund.~~
 16 Expenditures shall be made from the account by warrants
 17 drawn by the state auditor, upon vouchers issued and signed
 18 by the director or commissioner. Funds from the account
 19 shall be expended to carry out the duties of the
 20 commissioner or the state banking board.

21
 22 **13-2-212. Approval or disapproval of application;**
 23 **criteria for approval; action upon application; interim**
 24 **bank charter; fee.**

25
 26 (c) The board may waive the public hearing required
 27 under W.S. 13-2-207 if the application is for an interim
 28 bank charter to be used as a vehicle for merger with an
 29 existing bank which is currently serving the public need
 30 and convenience of the community, operating profitably,
 31 adequately capitalized, has officers and directors of
 32 proven ability and is to be chartered solely for the
 33 purpose of facilitating the merger and the change in
 34 ownership of the existing bank in accordance with W.S.
 35 13-4-108. The application fee for an interim bank charter
 36 for which a public hearing is waived is four thousand
 37 dollars (\$4,000.00). The fee shall be deposited by the
 38 state banking commissioner with the state treasurer and
 39 credited to the financial institutions administration
 40 account. ~~within the earmarked revenue fund.~~ Expenditures
 41 shall be made from the account by warrants drawn by the
 42 state auditor, upon vouchers issued and signed by the
 43 director or commissioner. Funds from the account shall be
 44 expended only to carry out the duties of the commissioner
 45 or the state banking board.

46
 47 **13-2-702. Authorization; application; fee;**

1 **activities; examination; criteria.**
2

3 (e) The application fee provided by subsection (b) of
4 this section shall be deposited by the state banking
5 commissioner with the state treasurer and credited to the
6 financial institutions administration account. ~~within the~~
7 ~~earmarked revenue fund.~~ Expenditures shall be made from the
8 account by warrants drawn by the state auditor, upon
9 vouchers issued and signed by the director or commissioner.
10 Funds from the account shall be expended only to carry out
11 the duties of the commissioner or the state banking board.
12 If the application expenses are less than the amount of the
13 fee, the unexpended amount shall remain within the account.
14 ~~in the earmarked revenue fund.~~

15
16 **13-2-807. Examinations; periodic reports; cooperative**
17 **agreements; assessment of fees.**
18

19 (f) Each out-of-state state bank that maintains one
20 (1) or more branches in this state may be assessed and, if
21 assessed, shall pay supervisory and examination fees in
22 accordance with the laws of this state and regulations of
23 the commissioner. Notwithstanding any other provision of
24 this title, the fees may be shared with other bank
25 supervisory agencies or any organization affiliated with or
26 representing one (1) or more bank supervisory agencies in
27 accordance with agreements between the parties and the
28 commissioner. All fees collected pursuant to this article
29 shall be remitted to the state treasurer as collected and
30 credited to the financial institutions administration
31 account. ~~within the earmarked revenue fund.~~ Expenditures
32 shall be made from the account by warrants drawn by the
33 state auditor, upon vouchers issued and signed by the
34 director or commissioner. Funds collected pursuant to this
35 article shall be expended only to carry out the duties of
36 the commissioner, the state banking board or as otherwise
37 authorized under this article.
38

39 **13-4-101. Change in place of business.**
40

41 (a) Any bank may apply in writing to the state
42 banking commissioner for permission to change its place of
43 business to any other municipality in the state. The
44 application shall be accompanied by a fee of two thousand
45 five hundred dollars (\$2,500.00) and shall state the
46 reasons for the proposed change, be signed by a majority of
47 its board of directors and accompanied by the written

1 assent to the application by the stockholders owning at
2 least two-thirds (2/3) of its stock. The application fee
3 shall be deposited by the state banking commissioner with
4 the state treasurer and credited to the financial
5 institutions administration account. ~~within the earmarked~~
6 ~~revenue fund.~~ Expenditures shall be made from the account
7 by warrants drawn by the state auditor, upon vouchers
8 issued and signed by the director or commissioner. Funds
9 from the account shall be expended only to carry out the
10 duties of the commissioner or the state banking board.

11
12 **13-4-104. Merger or conversion into state bank;**
13 **branch banking by merger or consolidation; application**
14 **fees.**

15
16 (b) Any state or national bank that consolidates or
17 merges in accordance with subsection (a) of this section
18 may upon the completion of the consolidation or merger
19 retain, operate and maintain the banking houses or offices
20 of the merged or consolidated entities and provide other
21 services or functions as would be permitted had the
22 consolidation or merger not occurred. When a merger or
23 consolidation application from a state bank results in
24 maintaining the merged banking house or office as a branch,
25 the application for merger shall be accompanied by an
26 application fee of two thousand five hundred dollars
27 (\$2,500.00). For each additional bank being merged into the
28 same bank, the application fee shall be increased by one
29 thousand two hundred fifty dollars (\$1,250.00). All fees
30 shall be deposited by the state banking commissioner with
31 the state treasurer and credited to the financial
32 institutions administration account. ~~within the earmarked~~
33 ~~revenue fund.~~ Expenditures shall be made from the account
34 by warrants drawn by the state auditor, upon vouchers
35 issued and signed by the director or commissioner. Funds
36 from the account shall be expended only to carry out the
37 duties of the commissioner or the state banking board.

38
39 **13-4-109. Conversion of national bank, federally**
40 **chartered savings bank or state savings and loan into state**
41 **bank.**

42
43 (f) The state banking commissioner shall collect from
44 each financial institution applying for a charter under
45 this section an amount sufficient to pay costs and expenses
46 of processing the application, including all investigation,
47 examination and hearing costs. The monies collected shall

1 be remitted to the state treasurer and credited to the
2 financial institutions administration account. ~~within the~~
3 ~~earmarked revenue fund.~~ Expenditures shall be made from the
4 account only by warrants drawn by the state auditor upon
5 vouchers issued and signed by the director or the
6 commissioner. Funds from the account shall be expended
7 only to carry out the duties of the commissioner or the
8 state banking board.

9
10 **13-4-703. Unclaimed dividends and deposits.**

11
12 (a) Dividends and deposits remaining in the hands of
13 the state banking commissioner six (6) months after the
14 order for final distribution shall be deposited with the
15 state treasurer who shall hold the dividends in ~~an~~
16 ~~separate~~ account. ~~within the trust and agency fund.~~ The
17 state banking commissioner may order the money to be paid
18 to the persons entitled thereto upon satisfactory evidence
19 of their right. In case of doubt he may apply to the court
20 for an order directing the payment. He may apply any
21 interest earned by the money toward defraying the expenses
22 of distribution of the unclaimed deposits or dividends to
23 the depositors and creditors entitled to receive it.

24
25 (b) Dividends remaining in the hands of any receiver
26 other than the state banking commissioner or in ~~the trust~~
27 ~~and agency fund~~ any account established pursuant to this
28 subsection and unclaimed for five (5) years after the order
29 for final distribution shall escheat to the state as
30 provided by law.

31
32 **13-7-602. Duties generally; examinations.**

33
34 (b) The state banking commissioner shall collect from
35 the association examined an amount equal to the total cost
36 of the examination conducted. The fees and expenses
37 collected shall be remitted to the state treasurer and
38 credited to the financial institutions administration
39 account. ~~within the earmarked revenue fund.~~ Expenditures
40 shall be made from the account by warrants drawn by the
41 state auditor, upon vouchers issued and signed by the
42 director or commissioner. Funds from the account shall be
43 expended only to carry out the duties of the commissioner
44 or the state banking board.

45
46 **13-8-201. Generally.**

47

1 (d) The state banking commissioner shall collect from
2 foreign state savings and loan associations doing business
3 in this state when examined in association with the
4 supervisory authorities of the foreign state or federal
5 government, an amount equal to the total cost of making an
6 examination and preparing a report and the necessary travel
7 and other expenses incident to making the examination. The
8 examination fees and expenses shall be deposited by the
9 state banking commissioner with the state treasurer and
10 credited to the financial institutions administration
11 account. ~~within the earmarked revenue fund.~~ Expenditures
12 shall be made from the account by warrants drawn by the
13 state auditor, upon vouchers issued and signed by the
14 director or commissioner. Funds from the account shall be
15 expended only to carry out the duties of the commissioner
16 or the state banking board.

17
18 **13-9-201. Examination; fee.**

19
20 (b) The commissioner shall collect from every bank
21 holding company subject to this section an amount equal to
22 the total cost of the examination and all actual and
23 necessary expenses. The fees and expenses collected shall
24 be remitted to the state treasurer as collected and
25 credited to the financial institutions administration
26 account. ~~within the earmarked revenue fund.~~ Expenditures
27 shall be made from the account by warrants drawn by the
28 state auditor, upon vouchers issued and signed by the
29 director or commissioner. Funds from the account shall be
30 expended only to carry out the duties of the commissioner
31 or the state banking board.

32
33 **13-11-101. Deposit of funds.**

34
35 All fees, costs, compensation and expenses of any type
36 provided for under this title, or any rule promulgated
37 under authority granted under this title, required to be
38 paid to the state banking commissioner and not otherwise
39 designated for deposit shall be deposited by the state
40 banking commissioner with the state treasurer and credited
41 to the financial institutions administration account.
42 ~~within the earmarked revenue fund.~~

43
44 **14-3-214. Confidentiality of records; penalties;**
45 **access to information; attendance of school officials at**
46 **interviews; access to central registry records pertaining**
47 **to child protection cases.**

1
2 (g) There is created a program administration account
3 ~~within the earmarked revenue fund~~ to be known as the "child
4 and vulnerable adult abuse registry account". All fees
5 collected under subsection (f) of this section shall be
6 credited to this account.

7
8 **14-8-106. Wyoming children's trust fund; creation;**
9 **source of funds.**

10
11 There is created ~~within the trust and agency fund an~~
12 ~~account which shall be referred to as~~ the Wyoming
13 children's trust fund. The fund shall be administered by
14 the board and shall consist of monies appropriated or
15 designated to the ~~account~~ fund by law and all monies
16 collected by the board from federal grants and other
17 contributions, grants, gifts, bequests and donations. The
18 monies shall be transmitted to the state treasurer for
19 credit to the trust fund and shall be invested by the state
20 treasurer as authorized under W.S. 9-4-711 in a manner to
21 obtain the highest return possible consistent with the
22 preservation of the corpus. Any interest earned on the
23 investment or deposit of monies in the fund shall also
24 remain in the fund and shall not be credited to the general
25 fund.

26
27 **14-9-104. Account created.**

28
29 There is created the juvenile services block grant account
30 ~~within the earmarked revenue fund~~ into which shall be
31 deposited all funds appropriated by the legislature for the
32 purposes of this act.

33
34 **15-5-202. Pension account; creation; administration;**
35 **donations; investment; dual participation prohibited.**

36
37 (a) There is created a firemen's pension account
38 ~~within the trust and agency fund~~ for the purpose of paying
39 the awards, benefits and pensions under the provisions of
40 this article and article 2 of this chapter. The account
41 shall be administered by the board through the director.
42 The board has full custody and control of the account with
43 full power over its administration. The director of the
44 state department of audit or his designee shall make a
45 biennial audit of the account and the receipts thereto and
46 disbursements therefrom and report his findings to the
47 governor and the legislature. The account shall be

1 administered without liability on the part of the state
 2 beyond the amount of the funds. All expenses of
 3 administration shall be paid from the account. Effective
 4 July 1, 1981 the firemen's contingency account is abolished
 5 and all monies in that account as of that date shall be
 6 credited to the firemen's pension account.

7
 8 (d) No paid fireman shall participate as a member of
 9 the firemen's pension account established under this
 10 article and as a member of the volunteer firemen's pension
 11 ~~fund—account~~ established under W.S. 35-9-601 through
 12 35-9-615 if participation is based upon covered service
 13 with the same fire department.

14
 15 **16-1-110. Loss reserve account created; deposits;**
 16 **disposition of funds.**

17
 18 Revenues received by the state loan and investment board
 19 for deposit in the loss reserve account pursuant to W.S.
 20 16-1-109(a) shall be transmitted to the state treasurer for
 21 deposit to the credit of the loss reserve account. ~~within~~
 22 ~~the earmarked revenue fund.~~ Funds in the account shall be
 23 used for the purposes specified in W.S. 9-4-703(e) and to
 24 pay the administrative and legal expenses of the board in
 25 making collections and foreclosing on loans made pursuant
 26 to W.S. 16-1-109. If at the end of any fiscal year, the
 27 amount in the loss reserve account exceeds five percent
 28 (5%) of the total amount of permanent funds invested by the
 29 state in loans pursuant to W.S. 16-1-109, the amount in
 30 excess of the five percent (5%) shall be transferred and
 31 credited to the general fund.

32
 33 **16-1-202. Account established; state match.**

34
 35 (a) There is established the state water pollution
 36 control revolving loan account. ~~within the earmarked~~
 37 ~~revenue fund.~~ All monies received from federal
 38 capitalization grants and all state matching funds shall be
 39 deposited in the account and shall be used only to provide
 40 financial assistance as authorized in this article.

41
 42 **16-1-302. Account established; state match.**

43
 44 (a) There is established the state drinking water
 45 revolving loan account. ~~within the earmarked revenue fund.~~
 46 All monies received from the federal capitalization grants,
 47 exclusive of the four percent (4%) administration set-aside

1 as authorized under section 1452(a) of the Safe Drinking
2 Water Act (42 U.S.C. § 300j-12), and all state matching
3 funds shall be deposited in the account and shall only be
4 used to provide financial assistance as authorized by this
5 article.

6
7 **16-6-802. Construction of new public buildings; state**
8 **funds.**

9
10 (b) Prior to transferring or authorizing the
11 expenditure of any state funds for the original
12 construction of any new building, the state auditor shall
13 transfer to the state treasurer an amount equal to the
14 amount specified under subsection (a) of this section for
15 works of art. Upon receipt, the state treasurer shall
16 deposit the amount transferred into a separate account,
17 ~~within the general fund,~~ together with any grants, gifts or
18 other funds received or appropriated by the state for the
19 sole purpose of acquiring works of art for placement in
20 buildings. Amounts deposited within the separate account
21 shall be expended by the department for the acquisition of
22 works of art by purchase, lease, commission or otherwise,
23 the maintenance of works of art placed in buildings
24 pursuant to this article and for the administration of this
25 article.

26
27 **16-6-803. Department of commerce to acquire works of**
28 **art; advisory panel to consult in acquisition; procedure;**
29 **public education programs.**

30
31 (b) The acquisition of works of art from funds within
32 the separate ~~general fund~~ account established under W.S.
33 16-6-802(b) shall not require advertisement for bids.

34
35 (e) The department may, upon request of any agency,
36 authorize the acquisition of works of art through the
37 pooling of funds available from small, multiple new
38 construction projects and through the use of funds within
39 the separate ~~general fund~~ account as matching any funds
40 available from nonstate sources.

41
42 **16-6-804. Acquisitions property of state art**
43 **collection; maintenance; expenses.**

44
45 (b) The expenses incurred by the department in
46 performing duties imposed under this section shall be paid
47 from the separate ~~general fund~~ account established under

1 W.S. 16-6-802(b), which shall not exceed ten percent (10%)
 2 of the total amount expended for any specific work of art.

3
 4 **16-9-208. Account for telecommunications services for**
 5 **the communications impaired.**

6
 7 (a) There is created an account for
 8 telecommunications services for the communications
 9 impaired. ~~in the earmarked revenue fund.~~ The account shall
 10 consist of:

11
 12 **17-4-131. Disposition of fees.**

13
 14 (a) The state treasurer shall credit sixty percent
 15 (60%) of all fees collected by the secretary of state under
 16 W.S. 17-4-101 through 17-4-130 to the general fund and the
 17 balance to ~~the a separate~~ account. ~~within the earmarked~~
 18 ~~revenue fund.~~ Annually, on July 1, monies within the
 19 account in excess of three hundred fifty thousand dollars
 20 (\$350,000.00) shall be credited to the general fund. Pooled
 21 interest on the account shall be credited to the general
 22 fund.

23
 24 **19-7-401. Wyoming military assistance trust fund;**
 25 **establishment of trust fund; corpus inviolate; investment**
 26 **by state treasurer.**

27
 28 (a) ~~An account within the trust and agency~~ A fund is
 29 established which shall be referred to as the Wyoming
 30 military assistance trust fund. The trust fund shall
 31 consist of those funds designated to the ~~account~~ fund by
 32 law.

33
 34 (b) The monies deposited into the trust fund
 35 established pursuant to this section are inviolate and
 36 constitute a permanent or perpetual trust fund. The monies
 37 shall be transmitted to the state treasurer for credit to
 38 the trust fund and shall be invested by the state treasurer
 39 as authorized under W.S. 9-4-711 in a manner to obtain the
 40 highest return possible consistent with the preservation of
 41 the corpus. The interest earned from investment of the
 42 corpus of the trust fund shall be annually credited by the
 43 state treasurer not later than June 30 of each year into a
 44 separate account ~~within the trust and agency fund~~ and
 45 distributed in accordance with W.S. 19-7-402.

46
 47 **19-13-301. Search and rescue account; created;**

1 **expenditures.**

2
3 (a) The search and rescue account is created. ~~within~~
4 ~~the earmarked revenue fund.~~ Fees identified in W.S.
5 23-2-101, 23-2-201, 31-2-404, 41-13-109 and 41-13-110 shall
6 be deposited in the state treasury to the credit of this
7 account.

8
9 **19-14-109. Veteran burial teams.**

10
11 (a) The veteran burial team account is created.
12 ~~within the earmarked revenue fund.~~ Subject to policies and
13 procedures adopted by the veterans' commission, Wyoming
14 veteran burial teams who have contracted with the
15 commission may apply for payment for the performance of
16 military funeral duties not to exceed twenty-five dollars
17 (\$25.00) per funeral. The commission shall also maintain a
18 list of registered veteran burial teams and provide that
19 list upon request.

20
21 **21-2-202. Duties of the state superintendent.**

22
23 (a) In addition to any other duties assigned by law,
24 the state superintendent shall:

25
26 (x) Promulgate rules for the acceptance and
27 disbursement of federal funds apportioned to the state for
28 school lunch, milk and other commodities distribution
29 programs. For purposes of these programs, the state
30 superintendent may enter into agreements, employ personnel,
31 direct disbursement of funds in accordance with federal law
32 to be used by districts to operate the programs along with
33 funds from gifts and the sale of school lunches or other
34 commodities, assist in the training of personnel in the
35 programs and accept gifts in connection with the programs.
36 Districts shall maintain records and report to the state
37 superintendent in accordance with rules promulgated under
38 this paragraph, but accounts and records need not be
39 preserved more than five (5) years. The state
40 superintendent shall audit and conduct reviews and
41 inspections of accounts, records and operations of programs
42 to ensure effective administration and compliance with
43 applicable law and rules. To the extent funds are
44 available, the state superintendent shall conduct studies
45 to determine methods to improve and expand school lunch
46 programs and to promote nutritional education in the
47 schools, including appraising nutritive benefits of school

1 lunch programs. For school lunch program funds, the state
2 superintendent shall utilize a revolving account ~~within the~~
3 ~~trust and agency fund~~ with a balance of at least five
4 thousand dollars (\$5,000.00) to cover any operating
5 expenditures incurred by the school lunch division of the
6 department under 7 U.S.C. section 1431, the United States
7 department of agriculture commodity program offered to the
8 state and accepted by the participating schools and
9 institutions. The schools and institutions shall be billed
10 for their share pro rata of transportation and allied
11 charges with the receipts to be used in replenishing the
12 revolving account. If the United States department of
13 agriculture removes all commodities from this program, the
14 revolving account shall be discontinued and the balance
15 shall be transferred to the general fund;

16
17 **21-2-802. Powers and duties; teacher certification;**
18 **suspension and revocation; certification fees; disposition**
19 **of collected fees.**

20
21 (d) The board may establish reasonable fees for
22 application and issuance of certification under this
23 section and may require the payment of fees as a condition
24 for issuing any certificate. The fees may include the costs
25 associated with the criminal history background check
26 required by paragraph (e)(ii) of this section. Fees
27 collected by the board pursuant to this subsection shall be
28 deposited with the state treasurer. Upon receipt, the
29 state treasurer shall credit the revenues to an a separate
30 account. ~~within the special revenue fund.~~ Expenditures from
31 the account shall be for expenses incurred by the board in
32 administering this article.

33
34 **21-13-303. Levy of state tax; disposition of funds;**
35 **reduction of mill levy.**

36
37 (b) The funds that may accrue under this section
38 shall be placed in an a separate account. ~~within the~~
39 ~~earmarked revenue fund.~~ Balances in the account, if any,
40 shall not lapse or be transferred to any other fund or
41 account.

42
43 **21-13-304. State treasurer to keep separate account.**

44
45 The state treasurer shall keep a separate account ~~within~~
46 ~~the trust and agency fund~~ and except as otherwise provided

1 by law all monies appropriated for school purposes shall be
2 kept in such account.

3
4 **21-13-306. Foundation program account established;
5 disposition of monies.**

6
7 (a) The public school foundation program account
8 ~~within the earmarked revenue fund~~ is established to consist
9 of funds appropriated to, or designated to the account by
10 law, or by gift from whatever source, for distribution to
11 districts in accordance with this article.

12
13 **21-15-111. Definitions.**

14
15 (a) As used in this act:

16
17 (i) "Capital construction account" or "school
18 capital construction account" means the account ~~within the~~
19 ~~earmarked revenue fund~~ into which revenues are deposited
20 pursuant to W.S. 9-4-305(b) and 9-4-601(a)(vii), (b)(i) and
21 (iv), into which the proceeds from any revenue bonds are
22 credited under W.S. 21-15-108, and into which and in
23 addition to any other funds appropriated to the account for
24 purposes of this act. Funds within the account shall be
25 expended only for purposes of and in the manner prescribed
26 by this act;

27
28 **21-16-903. University endowment challenge account.**

29
30 (a) The university endowment challenge account is
31 created. ~~within the earmarked revenue fund.~~

32
33 **21-16-1002. University athletics challenge account.**

34
35 (a) The university athletics challenge account is
36 created. ~~within the earmarked revenue fund.~~

37
38 **21-19-103. Contributions generally.**

39
40 (a) Except as provided under W.S. 21-19-102(d), the
41 terms and conditions of the Wyoming Retirement Act shall
42 remain effective as to all employees of the institution
43 except that any required employer and employee
44 contributions thereunder which are based upon an employee's
45 annual salary rate in excess of six thousand six hundred
46 dollars (\$6,600.00) may be paid for the benefit of the
47 employee in accordance with the institution's retirement

1 plan. The payments of employer and employee contributions
 2 shall be in lieu of a portion of payments to the Wyoming
 3 retirement account, ~~within the trust and agency fund,~~ and
 4 the full amount of payments is subject to management and
 5 disposition in accordance with contractual rights and
 6 obligations of the institution's retirement plan. Any
 7 retirement plan shall provide that:

8
 9 (i) Any employee whose annual salary rate is
 10 less than eight thousand six hundred dollars (\$8,600.00),
 11 or who is sixty (60) years of age or more at the time an
 12 institutional retirement plan becomes effective or his
 13 annual salary rate exceeds eight thousand six hundred
 14 dollars (\$8,600.00), shall have the option to have all
 15 employer and employee contributions paid to the Wyoming
 16 retirement account; ~~within the trust and agency fund;~~

17
 18 **21-19-105. Rules and regulations; further provisions**
 19 **as to contributions.**

20
 21 The governing body shall make rules and regulations
 22 necessary and appropriate for administration of the plan
 23 and for the performance of its functions under W.S.
 24 21-19-101 through 21-19-106. Except as provided under W.S.
 25 21-19-102(d), a retirement plan may require a minimum
 26 dollar contribution by employees whose annual salary rate
 27 is less than eight thousand six hundred dollars
 28 (\$8,600.00), and may permit employees to make voluntary
 29 additional contributions to be withheld from salary
 30 payments and paid into the retirement plan for the
 31 employee's benefit. In no event shall the total employer
 32 contribution to the Wyoming retirement account ~~within the~~
 33 ~~trust and agency fund~~ and the institution's retirement plan
 34 exceed the amount that may be authorized by the Wyoming
 35 Retirement Act.

36
 37 **21-22-101. Trust fund established; corpus inviolate;**
 38 **investment by state treasurer.**

39
 40 (a) ~~An account within the trust and agency~~ A fund is
 41 established which shall be referred to as the Wyoming
 42 education trust fund. The Wyoming education trust fund
 43 shall consist of those funds appropriated or designated to
 44 the ~~account~~ fund by law or by gift from whatever source.

45
 46 (b) Funds deposited into the Wyoming education trust
 47 fund established pursuant to subsection (a) of this section

1 are intended to be inviolate and constitute a permanent or
2 perpetual trust fund which shall be invested by the state
3 treasurer as authorized under W.S. 9-4-711 and in a manner
4 to obtain the highest return possible consistent with
5 preservation of the corpus. Any interest earned from
6 investment of the corpus of the trust fund shall be
7 credited by the state treasurer into a separate account
8 ~~within the general fund~~ and distributed in accordance with
9 W.S. 21-22-102.

10
11 **21-22-102. Disposition of trust fund investment**
12 **earnings.**

13
14 (a) Revenues deposited into the separate ~~general fund~~
15 account established under W.S. 21-22-101(b) shall be
16 distributed by the state treasurer as follows:
17

18 **21-22-106. Distribution of trust funds available to**
19 **public schools; innovative program grants; criteria.**

20
21 (a) Revenues available to the department of education
22 from the separate ~~general fund~~ account under W.S. 21-22-102
23 shall be annually distributed to school districts as
24 innovative program grants to fund programs providing
25 innovation in or improvement to public education through
26 the creation of new, different and improved educational
27 opportunities in elementary or secondary schools,
28 including:
29

30 **21-22-107. Innovative program grants; application;**
31 **selection by advisory council; classification of districts;**
32 **distribution; report on grants awarded; initial grants.**
33

34 (f) In accordance with determinations of the advisory
35 council, the state department shall annually distribute
36 funds to selected proposals on or before August 15. In no
37 event shall grants awarded exceed funds available for this
38 purpose within the ~~special general fund~~ separate account.
39 Innovative program grants received under this subsection
40 shall only be used for the purposes for which the grant is
41 awarded and shall not be expended for any other program,
42 activity or purpose.
43

44 **25-2-102. Authority to establish and maintain**
45 **penitentiary farms; disposition of funds from sales or**
46 **services; supervision.**
47

1 (b) All funds received from the sale of products or
 2 services produced on penitentiary farms and camps shall be
 3 credited to ~~the intragovernmental fund~~ a separate account.

4
 5 **25-8-104. Receipt and disposition of revenues and**
 6 **gifts.**

7
 8 All revenues received from the operation of the pioneer
 9 home and the Wyoming retirement center and from gifts given
 10 for the general purpose of the pioneer home and the Wyoming
 11 retirement center shall be paid over to the state treasurer
 12 and deposited in the general fund. Gifts given for a
 13 specific purpose shall be kept in ~~an~~ a separate account
 14 ~~within the trust and agency fund~~ to be expended by the
 15 department of health for the specific purpose.

16
 17 **25-9-101. Purpose; admission of veterans and**
 18 **veterans' dependents.**

19
 20 (d) There is created an account for use by the
 21 veterans' home of Wyoming for the general benefit of
 22 residents of the veterans' home. Profits from the sale of
 23 commodities at the veterans' home canteen after provision
 24 for increased inventories and servicing of the canteen
 25 facility and the interest earned from those profits shall
 26 be transferred to the account created by this subsection
 27 and are continuously appropriated to the department of
 28 health to be expended solely for the benefit of the
 29 veterans' home.

30
 31 **25-9-105. Disposition of monies received from**
 32 **national home for disabled volunteer soldiers.**

33
 34 Money received from the board of managers of the national
 35 home for disabled volunteer soldiers shall be deposited in
 36 ~~an~~ a separate account. ~~within the trust and agency fund.~~
 37 The money shall be expended by the department of health for
 38 the veterans' home of Wyoming.

39
 40 **25-13-103. Correctional industries account.**

41
 42 (a) There is created the correctional industries
 43 account. ~~within the special revenue fund.~~ The department
 44 shall deposit in the account all monies collected under
 45 W.S. 25-13-107(b)(iii) and all other revenues or profits
 46 that accrue from the operation of the correctional
 47 industries program created by this act until the account

1 balance reaches five million dollars (\$5,000,000.00).
2 Annually, on July 1, monies within the account in excess of
3 five million dollars (\$5,000,000.00) shall be credited to
4 the general fund as reimbursement to the state for costs of
5 incarceration. Interest on funds in the account shall
6 remain in the account.

7
8 **26-10-107. Account; disbursement.**

9
10 (a) Out of each fee the commissioner receives for
11 application for an original agent's license as provided in
12 W.S. 26-4-101(a)(v)(A)(I) and (B)(I), and deposits with the
13 state treasurer, the state treasurer shall place sixty
14 percent (60%) thereof in an account of the state board of
15 insurance agent's examiners ~~within the earmarked revenue~~
16 ~~fund~~ and the remaining forty percent (40%) in the general
17 fund. If the ~~special fund amount in the account~~ exceeds the
18 sum of five thousand dollars (\$5,000.00), the excess shall
19 be deposited in the general fund.

20
21 **26-33-101. Definitions.**

22
23 (a) As used in this chapter:

24
25 (i) "Account" means the medical liability
26 compensation account; ~~within the trust and agency fund;~~

27
28 **26-33-105. Medical liability compensation account.**

29
30 (a) There is created a medical liability compensation
31 account, ~~within the trust and agency fund,~~ the monies of
32 which shall be collected by the commissioner for exclusive
33 use for the purposes stated in this chapter. The account
34 and any investment income from it shall be held in trust
35 and invested and reinvested by the state treasurer pursuant
36 to W.S. 9-4-711.

37
38 (b) The commissioner may use ~~fund~~ account monies to
39 purchase insurance for the account and its obligations. The
40 commissioner shall be notified of a suit within thirty (30)
41 days from the date the suit is filed. The commissioner may
42 participate in a physician's defense if any claim is
43 sufficient to be a potential liability against the account.
44 Reasonable legal expenses the board approves and the
45 commissioner incurs in defense against any malpractice
46 claim are payable out of the account.

47

1 **27-3-205. Employment security administration account.**

2
3 (a) The employment security administration account is
4 established ~~within the earmarked revenue fund~~ and shall be
5 administered by the state treasurer. The treasurer may
6 deposit funds within the account separate from other state
7 funds in an approved public depository in accordance with
8 W.S. 9-4-801 through 9-4-815. Funds deposited into the
9 account are available to the department for expenditure in
10 accordance with this act and shall not be transferred to
11 any other account. Account expenditures, except funds
12 received pursuant to W.S. 27-3-204, shall be only for the
13 payment of necessary administrative expenses of this act as
14 determined by the United States secretary of labor and for
15 the establishment and maintenance of public employment
16 offices pursuant to W.S. 9-2-2601(e). All funds deposited
17 into the account pursuant to W.S. 27-3-204 shall remain a
18 part of the unemployment compensation fund and shall be
19 used in accordance with W.S. 27-3-204.

20
21 **27-3-207. Employment security revenue account.**

22
23 (a) The employment security revenue account is
24 created ~~within the state trust and agency fund~~ as a
25 separate account in the employment security administration
26 account. Monies within the account may only be expended by
27 legislative appropriation. The account shall be used:

28
29 **27-3-516. Incremental bond for impact industries.**

30
31 (d) The amount collected under this section shall be
32 credited to an a separate account. ~~within the trust and~~
33 ~~agency fund.~~ Within one (1) year after completion or
34 discontinuance of the project or after an employing unit
35 completes its phase of the work, the department shall
36 determine the total benefits paid to employees of the
37 employing unit or units and if total contributions made by
38 the units under W.S. 27-3-503 exceed total benefits paid to
39 the employees of the units, the difference plus accrued
40 interest shall be refunded to the appropriate general or
41 prime contractor or the owner who paid the additional
42 contribution under subsection (b) of this section but not
43 exceeding the amount paid under this section plus accrued
44 interest. The amount not refunded shall be credited to the
45 unemployment compensation fund.

46
47 **27-14-102. Definitions.**

1

2

(a) As used in this act:

3

4

(xx) "Employer making contributions required by this act" means the employee's employer and any joint employer when the employer or any joint employer reports the employee's wages to the division on an account or through a consolidated worker's compensation account and contributions are made to the ~~fund~~account as required by this act;

10

11

12

(xxii) "Consolidated Wyoming worker's compensation account" means an account maintained by the Wyoming workers' compensation division to which an employer reports the wages of its employees and joint employees for its own account and the account of its joint employers, pursuant to which contributions are made to the ~~fund~~account as required by this act;

18

19

20

(xxviii) "State employee" means any individual entering into service of or working under an employment contract with any agency of the state of Wyoming for which compensation is paid or which qualifies the individual to participate in the state retirement ~~fund~~account. Effective on and after July 1, 2002, "state employee" shall include the University of Wyoming;

26

27

28

27-14-201. Rates and classifications; rate surcharge.

29

30

(d) In addition, the plan of rating shall use an experience rating system based on three (3) years claim experience, or as much thereof as is available, for employers enrolled under it. This system shall reward employers with a better than average claim experience, penalize employers with a worse than average claim experience and may provide for premium volume discount so long as the ~~fund~~account remains actuarially sound. Discounts from or penalties added to base employment classification rates because of claim experience shall not exceed sixty-five percent (65%). The experience rating of the employer against whom a claim is made shall be charged only that proportion of total benefits payable equal to the percentage that employment with that employer contributes to the cause of the injury.

44

45

46

27-14-401. Medical, hospital and ambulance expenses; review of claim; employer and division designated

47

1 **providers; contracts for bill review, case management and**
 2 **related programs.**

3
 4 (g) The division may engage in and contract for
 5 medical bill review programs, medical case management
 6 programs and utilization review programs. The division may
 7 also negotiate with out-of-state health care providers
 8 regarding the payment of fees for necessary medical care to
 9 injured workers, not to exceed the usual, customary charges
 10 for the comparable treatment in the community where
 11 rendered or the amount payable for the same services by the
 12 worker's compensation fund or account of the state where
 13 rendered, whichever is less.

14
 15 **27-14-616. Medical commission; hearing panels;**
 16 **creation; membership; duties; rulemaking.**

17
 18 (d) The division shall establish a fee schedule for
 19 the compensation of members of the medical commission and
 20 medical hearing panels for their professional services to
 21 be paid from the worker's compensation ~~fund~~ account.

22
 23 **27-14-701. Worker's compensation account established;**
 24 **investments; administrative expenses; rehabilitation**
 25 **expenses; worker's compensation claims payment account**
 26 **established for worker's compensation revenue bond**
 27 **proceeds.**

28
 29 (a) Except as provided under subsection (f) of this
 30 section, all money received, earned or collected pursuant
 31 to this act shall be credited to the worker's compensation
 32 account. ~~within the trust and agency fund.~~ In addition to
 33 other expenditures authorized under this act, amounts
 34 deposited within this account shall be used to pay debt
 35 service on revenue bonds issued in accordance with W.S.
 36 27-14-704. As used in this act, "account" means the
 37 worker's compensation account established under this
 38 subsection.

39
 40 **27-14-804. Statistical compilation; annual report and**
 41 **projection; additional reporting requirements.**

42
 43 (a) The director shall:

44
 45 (iii) Annually prepare and present to the
 46 governor and the legislature projections of income,

1 expenditures and ~~fund-account~~ balances for the succeeding
2 twelve (12) month period;

3
4 **28-5-106. Constituent service allowance.**

5
6 (a) There is created a constituent service allowance
7 account. ~~within the special revenue fund.~~ All interest
8 earned on funds within this account shall be deposited in
9 the account. The legislative service office shall oversee
10 and provide reimbursement from the account.

11
12 **30-2-307. State mining council; nature of examination**
13 **generally; grading; record to be kept; public inspection of**
14 **record; fees for examination and certificate; replacement.**

15
16 (b) Each applicant shall pay an examination fee which
17 shall be set annually by the council and shall be based
18 upon anticipated testing expenditures. The council upon
19 satisfactory proof of loss or destruction of a certificate
20 shall issue a duplicate upon receipt of five dollars
21 (\$5.00). All fees collected by the council shall be
22 deposited with the state treasurer and credited to ~~an~~
23 ~~separate~~ account ~~within the earmarked revenue fund~~ and
24 shall be used for the administration of the mine foreman
25 and mine examiner certification examinations.

26
27 **30-5-116. Disposition of monies; payment of expenses;**
28 **charge assessed on value of oil or gas produced.**

29
30 (a) All monies collected by the commission or as
31 civil penalties under the provisions of this act shall be
32 remitted to the state treasurer for deposit in ~~an~~
33 ~~separate~~ account. ~~within the earmarked revenue fund.~~
34 Expenses incident to the administration of this act shall
35 include expenses for capital construction and shall be paid
36 out of the account. One half (1/2) of the money so
37 collected may be expended as needed by the commission for
38 capital construction purposes.

39
40 (b) There is assessed on the fair cash market value
41 as provided by W.S. 39-14-203, of all oil and gas produced,
42 sold or transported from the premises in Wyoming a charge
43 not to exceed eight-tenths of one (1) mill (\$.0008) on the
44 dollar. The commission shall by order fix the amount of the
45 charge in the first instance and may reduce or increase the
46 amount as the expenses chargeable may require. The amounts
47 fixed by the commission shall not exceed the limit

1 prescribed above. It is the duty of the commission to
2 collect all assessments. All monies collected shall be
3 remitted to the state treasurer for deposit in ~~an~~a
4 separate account ~~within the earmarked revenue fund~~ and used
5 exclusively to pay the costs and expenses incurred in
6 connection with the administration and enforcement of W.S.
7 30-5-101 through 30-5-119. The persons owning a working
8 interest, royalty interest, payments out of production, or
9 any other interest in the oil and gas or in the proceeds
10 thereof, subject to the charge in this subsection are
11 liable for the charge in proportion to their ownership at
12 the time of production. The charge so assessed is payable
13 monthly. The sum due is payable to the commission, on or
14 before the twenty-fifth of the month next following the
15 month in which the charge accrued by the producer on behalf
16 of himself and all other interested persons. If there is a
17 sale of oil or gas within this state the charge is payable
18 by the purchaser. Any charge not paid within the time
19 specified bears interest at the rate of one percent (1%)
20 per month from the date of delinquency until paid. This
21 charge together with the interest is a lien upon the oil or
22 gas against which it is levied and assessed. The person
23 paying the charge as provided is authorized and required to
24 deduct from any amounts due the persons owning an interest
25 in the oil and gas or in the proceeds at the time of
26 production the proportionate amount of the charge before
27 making the payment. Subsection (b) of this section shall
28 apply to all lands in the state of Wyoming, notwithstanding
29 the provisions of W.S. 30-5-118, however, there is exempted
30 from the charge as levied and assessed the following:

31
32 **30-6-102. Account created; expenditures; report.**
33

34 (a) There is created ~~within the special revenue fund~~
35 the miner's hospital board account. Not later than July 1,
36 2001, the state treasurer shall credit to the account six
37 hundred thousand dollars (\$600,000.00) from interest
38 accrued within the miner's hospital account within the
39 permanent land income fund created by W.S. 9-4-310(c)(v).
40 The amount available for appropriation annually to the
41 miner's hospital board account shall not exceed an amount
42 equal to five percent (5%) of the balance of both the
43 miner's hospital account within the permanent land fund
44 created by W.S. 9-4-310(a)(ix) and the miner's hospital
45 income account within the permanent land income fund
46 created by W.S. 9-4-310(c)(v). No appropriation shall be
47 made from either the miner's hospital account within the

1 permanent land fund created by W.S. 9-4-310(a)(ix) or the
 2 miner's hospital income account within the permanent land
 3 fund created by W.S. 9-4-310(c)(v) to another account other
 4 than the miner's hospital board account created by this
 5 subsection. The money in the account shall be used to
 6 provide for the expenses of the board and its staff, as
 7 well as to implement the recommendations of the board.

8
 9 **31-2-404. Amount of fee; ad valorem tax exemption;**
 10 **disposition of fees; duties of department of state parks**
 11 **and cultural resources.**

12
 13 (d) Except as provided in this subsection, the fees
 14 forwarded to the department of state parks and cultural
 15 resources under this section shall be deposited in the
 16 snowmobile trails ~~fund~~account created by W.S. 31-2-409(c)
 17 and may be expended by the department subject to approval
 18 by the legislature. All fees collected under subsection
 19 (f) of this section shall be deposited in the search and
 20 rescue account created by W.S. 19-13-301(a).

21
 22 **31-2-409. Snowmobile user fee; amount of fee;**
 23 **disposition of fees; account created; duties of department**
 24 **of state parks and cultural resources; duration of decal;**
 25 **exemptions.**

26
 27 (c) There is hereby created a snowmobile trails ~~fund~~
 28 ~~within the enterprise fund~~account. The monies collected
 29 under this section and forwarded to the department of state
 30 parks and cultural resources shall be deposited in the ~~fund~~
 31 account created by this section and may be expended by the
 32 department subject to approval by the legislature for the
 33 administration of the snowmobile trails program.

34
 35 **31-2-703. Required user registration fee; disposition**
 36 **of fees; duties of department of state parks and cultural**
 37 **resources.**

38
 39 (c) There is created an off-road recreational vehicle
 40 trails ~~account.~~ ~~within the enterprise fund.~~ The fees
 41 received by the department of state parks and cultural
 42 resources under this article shall be deposited into the
 43 account created by this subsection and shall be expended by
 44 the department for the administration of the off-road
 45 recreational vehicle trails program.

46
 47 **31-3-101. Registration fees; exemptions.**

1
2 (h) Any owner of a vehicle who wishes to donate money
3 to promote awareness and education efforts for procurement
4 of organ and tissue donations for anatomical gifts shall be
5 provided space on the registration form to do so pursuant
6 to W.S. 31-2-201(b)(v). Any money received under this
7 subsection shall be forwarded by the county treasurer to
8 the state treasurer to be deposited into ~~an~~ a separate
9 account ~~within the special revenue fund~~ to be used as
10 provided by W.S. 35-5-118.

11
12 **31-18-502. Decal fee; disposition.**

13
14 An additional fee may be collected by the issuing agency
15 from a licensee for each annual decal issued pursuant to
16 W.S. 39-17-202(d) through (j). The fee shall be in an
17 amount determined by the department of transportation to be
18 sufficient to recover reasonable administrative costs of
19 the International Fuel Tax Agreement and the Multistate
20 Highway Transportation Agreement, but not more than ten
21 dollars (\$10.00) per annual decal. The fee shall be
22 remitted to the state treasurer who shall credit the
23 multistate highway and fuel tax agreements account created
24 by W.S. 39-17-211(e) within the highway ~~trust~~ fund.

25
26 **33-3-107. Fees; collection; certified public**
27 **accountant's account; disbursements; transfer of existing**
28 **funds.**

29
30 All fees collected under the provisions of this act shall
31 be paid by the secretary of the board at the end of each
32 month into the Wyoming state treasury. The Wyoming state
33 treasurer shall account for all collections and other funds
34 of the board in a separate account. ~~within the trust and~~
35 ~~agency fund.~~ The treasurer shall credit five percent (5%)
36 of all money collected each year to the general fund and
37 the balance to the certified public accountant's account.
38 ~~within the trust and agency fund.~~ All funds of any
39 organization of certified public accountants held by the
40 Wyoming state treasurer on the effective date of this act
41 shall be transferred to and become a part of the certified
42 public accountant's account.

43
44 **33-4-104. Board of architects and landscape**
45 **architects; meetings and officers; powers and duties.**

46

1 (a) The board shall elect a president, vice-
2 president, and secretary-treasurer. The board shall hold
3 regular meetings at least once each year, with the date and
4 place to be set by the board. The board may meet as
5 designated by a majority of the board. A majority of the
6 board shall constitute a quorum. The board shall have
7 authority to administer oaths, take affidavits, summon
8 witnesses and take testimony as to matters coming within
9 the scope of its duties. The board shall have the authority
10 to enter into interstate or intrastate agreements and
11 associations with other boards of licensure for the purpose
12 of establishing reciprocity, developing examinations,
13 evaluating applicants or other activities to enhance the
14 services of the board to the state, the licensee and the
15 public. The board shall adopt a seal to be affixed to all
16 licenses issued and shall adopt rules and regulations in
17 accordance with the Wyoming Administrative Procedure Act.
18 The board shall establish minimum educational requirements
19 which shall be without prejudice, partiality or
20 discrimination. The board may appoint or contract an
21 executive secretary and other individuals deemed necessary
22 to administer the affairs of the board and shall furnish
23 necessary support and clerical services. Costs related to
24 these services shall be paid from the ~~earmarked revenue~~
25 fund-account as provided in W.S. 33-4-109. The secretary of
26 the board shall keep a record of the proceedings of the
27 board, which shall at all times be open to public
28 inspection.

29
30 **33-4-109. Disposition of money collected;**
31 **compensation, mileage and per diem for members of board.**
32

33 All money shall be received and deposited to ~~the earmarked~~
34 revenue fund-a separate account and payments made according
35 to regulations established by the department of
36 administration and information. The members of the board
37 shall receive per diem and mileage allowance as provided in
38 W.S. 9-3-102, for each official board meeting. The total
39 expense for every purpose incurred by the board shall not
40 exceed the total of revenue collected.

41
42 **33-5-106. Applications for admission to bar; fees;**
43 **applicant entitled to two examinations; certificate of**
44 **admission; disposition of fees.**
45

46 Every applicant for admission to the bar of this state
47 shall pay a fee as set by the Wyoming supreme court

1 pursuant to W.S. 33-1-201 at the time of filing the
2 application. On payment of one (1) fee by applicants for
3 admission by examination the applicant shall be entitled to
4 two (2) examinations when the second is applied for not
5 later than one (1) year after having taken the first. The
6 payment of the fee shall also entitle the applicant, upon
7 being admitted, to a certificate of admission. All money
8 shall be received and collected as provided by law. The
9 state treasurer shall place the money to the credit of an a
10 separate account. ~~within the earmarked revenue fund.~~

11
12 **33-7-103. State board of barber examiners; election**
13 **of officers; duties of secretary-treasurer; disposition of**
14 **money received.**

15
16 (b) All money shall be received and collected as
17 provided by law. The state treasurer shall place two
18 percent (2%) of the money in the general fund and the
19 remainder in an a separate account, ~~within the earmarked~~
20 ~~revenue fund,~~ and shall pay out of the special fund account
21 on warrants drawn by the auditor of the state, upon
22 vouchers issued and signed by the president and the
23 secretary-treasurer of the board. The money so received and
24 placed in the account may be used by the members of the
25 board in defraying their actual expenses and per diem
26 allowance as hereinafter provided in carrying out the
27 provisions of this act. The secretary-treasurer shall keep
28 an accurate and true account of all money received and all
29 vouchers issued by the board, and he shall, as required by
30 W.S. 9-2-1014, report to the governor respecting the
31 board's activities.

32
33 **33-9-108. Disposition of fees.**

34
35 All fees and money shall be received and collected as
36 provided by law. The state treasurer shall place ten
37 percent (10%) of the money in the general fund of the state
38 and the remainder in an a separate account ~~within the~~
39 ~~earmarked revenue fund~~ which shall be subject at all times
40 to warrant of the state auditor drawn upon vouchers issued
41 and signed by the president and the secretary-treasurer of
42 the board.

43
44 **33-10-114. Disposition of money collected; expenses**
45 **of board; per diem of members; compensation of secretary-**
46 **treasurer.**

47

1 (a) All money shall be received and collected as
2 provided by law. The state treasurer shall place ten
3 percent (10%) of the money in the general fund and the
4 remainder in an a separate account, ~~within the earmarked~~
5 ~~revenue fund,~~ and shall pay out of the account on warrants
6 drawn by the auditor of the state, upon vouchers issued and
7 signed by the president and secretary-treasurer of the
8 board. The money received and placed in the account may be
9 used by the members of the state board of chiropractic
10 examiners in defraying their salary, mileage and per diem
11 allowance as hereinafter provided in carrying out the
12 provisions of this act. The secretary-treasurer shall keep
13 an accurate and true account of all money received and all
14 vouchers issued by the board. He shall, as required by W.S.
15 9-2-1014, report to the governor relative to all
16 proceedings of the board.

17
18 **33-11-111. Disposition of fees.**

19
20 All fees and money received and collected by the board
21 shall be deposited with the state treasurer, who shall
22 credit the money to an a separate account. ~~within the~~
23 ~~earmarked revenue fund.~~ All monies paid into the state
24 treasury and credited to the account are appropriated to
25 the use of the collection agency board for the payment of
26 all necessary expenses incurred in administering this act,
27 including the payment of per diem, salary and mileage to
28 members of the board.

29
30 **33-12-139. Fees; disposition of fees.**

31
32 (c) Each fee required shall be paid in advance and
33 shall be received and collected as provided by law. The
34 state treasurer shall place two percent (2%) of the money
35 in the state's general fund, and the remainder in an a
36 separate account. ~~within the earmarked revenue fund.~~

37
38 **33-15-105. Disposition of monies received and**
39 **collected under provisions of chapter; report.**

40
41 (a) All monies shall be received and collected as
42 provided by law. The state treasurer shall place the money
43 in an a separate account, ~~within the earmarked revenue~~
44 ~~fund,~~ which shall only be paid out upon an authorized
45 voucher duly verified and signed by the president and
46 secretary of the board, showing that the expenditure is a
47 necessary expense and has been actually and properly

1 incurred by the board. Upon presentation of the voucher,
 2 the auditor shall draw the warrant upon the treasurer but
 3 no warrant shall be drawn unless and until there are
 4 sufficient monies in the account to pay same and the
 5 expenses of the board shall not be charged upon any other
 6 state fund or account. Any money on hand at the dissolution
 7 of the board or the repeal of this act shall be paid to the
 8 credit of the common school permanent land fund account.

9
 10 **33-16-205. Embalming account.**

11
 12 All printing, postage and other contingent expenses
 13 necessarily incurred under the provisions of this act,
 14 together with all salaries, expenses and per diem to
 15 members of the board shall be paid from the board's
 16 account. ~~within the earmarked revenue fund.~~ No warrant
 17 shall be drawn upon the account except upon written order
 18 of the president of the board and attested by the secretary
 19 thereof, the same having been previously authorized by the
 20 board.

21
 22 **33-16-313. Disposition of fees.**

23
 24 All monies shall be received and collected as provided by
 25 law. The state treasurer shall put the money into ~~the a~~
 26 separate account ~~within the earmarked revenue fund~~ in the
 27 treasury of the state of Wyoming.

28
 29 **33-21-155. Board to establish fees; disposition of**
 30 **fees; appropriations to board.**

31
 32 (b) All fees collected by the board under this act
 33 shall be deposited to the state treasurer's office and
 34 shall be placed in ~~an a separate~~ account. ~~within the~~
 35 ~~earmarked revenue fund.~~ There shall be appropriated to the
 36 board of nursing from the ~~Wyoming state board of nursing~~
 37 ~~earmarked revenue nurses' fund~~ account, sums as may be
 38 necessary to carry out the provisions of this act.
 39 Appropriations shall be based upon submission of a
 40 budgetary request as provided by W.S. 9-2-1011 and
 41 9-2-1012.

42
 43 **33-22-105. Disposition of fees; board of nursing home**
 44 **administrators' account.**

45
 46 All fees shall be received and collected as provided by
 47 law. The state treasurer shall keep the same in ~~an a~~

1 separate account, ~~within the earmarked revenue fund,~~ which
2 may be used and expended by the board to pay the
3 compensation and travel expenses of members and employees
4 of the board, and other expenses necessary for the board to
5 administer and carry out the provisions of this act.

6
7 **33-23-106. Board of examiners in optometry; per diem**
8 **and expenses of members; disposition of funds.**

9
10 (b) All money shall be received and collected as
11 provided by law. The state treasurer shall credit the money
12 to an a separate account, ~~within the earmarked revenue~~
13 ~~fund.~~

14
15 **33-24-109. Disposition of moneys received and**
16 **collected.**

17
18 All monies shall be received and collected as provided by
19 law. The state treasurer shall place the money in an a
20 separate account, ~~within the earmarked revenue fund.~~ The
21 money shall only be paid out upon a lawful voucher properly
22 accompanied by two (2) signatures authorized by the board
23 showing that the expense has been actually and properly
24 incurred in the performance of the duties devolved upon the
25 board. Upon presentation of the voucher and certificate,
26 the auditor shall draw his warrant upon the treasurer
27 against the account in favor of the proper person. No
28 warrant shall be drawn unless and until there are
29 sufficient monies in the account to pay the same. The
30 account shall only be drawn upon to pay the necessary
31 compensation and expenses of the board, and such expenses
32 as may be necessary to carry out and execute the provisions
33 of this act.

34
35 **33-25-113. Fees.**

36
37 (b) All money shall be received and collected as
38 provided by law. The state treasurer shall credit the money
39 to an a separate account ~~within the earmarked revenue fund~~
40 which is subject at all times to the warrant of the state
41 auditor, drawn upon written requisition of the president,
42 and attested by the secretary of the board of physical
43 therapy, with seal attached, for the payment of any
44 expenses made by the board.

45
46 **33-26-203. Board; employment and salary of executive**
47 **secretary; and other employees; per diem and expenses of**

1 **members.**

2
3 (c) Board members shall not receive compensation for
4 their services but shall receive mileage and per diem in
5 the same manner and amount as members of the Wyoming
6 legislature. Any incidental expenses necessarily incurred
7 by the board or any member, if approved by the board, shall
8 be paid from the account ~~within the earmarked revenue fund~~
9 from fees collected pursuant to this chapter.

10
11 **33-26-307. Fees.**

12
13 (b) All money received or collected under this
14 chapter shall be paid to the state treasurer for deposit in
15 ~~an a separate~~ account. ~~within the earmarked revenue fund.~~
16 The money in the account is subject at all times to the
17 warrant of the state auditor drawn upon written requisition
18 of the president and attested by the executive secretary of
19 the board, with seal attached, for the payment of any board
20 expenses.

21
22 **33-28-105. Creation of commission; membership; terms;
23 removal; chairman; powers and duties; director and duties
24 thereof; other employees; compensation; disposition of
25 fees.**

26
27 (c) The commission shall employ a director. The
28 director is subject to the rules and regulations of the
29 human resources division of the department of
30 administration and information. The director's salary shall
31 be paid from the real estate board account ~~within the~~
32 ~~earmarked revenue fund~~ specified in subsection (g) of this
33 section. The duties of the director shall include the
34 following:

35
36 (e) Each member of the commission shall receive as
37 compensation from the real estate board account ~~within the~~
38 ~~earmarked revenue fund~~ for each day actually spent on his
39 official duties, twenty dollars (\$20.00) and per diem and
40 mileage allowance as allowed to state employees for the
41 performance of official duties.

42
43 (g) All fees collected by the commission shall be
44 deposited in the state treasury. The state treasurer shall
45 deposit the fees to the credit of the real estate board
46 account. ~~within the earmarked revenue fund.~~ Disbursements

1 from the account shall not exceed the monies credited to
2 it.

3
4 **33-28-201. Real estate recovery account created;
5 funding of account; no liability of state.**

6
7 (a) There is created a real estate recovery account
8 ~~within the earmarked revenue fund~~ which shall be under the
9 direction of the commission under W.S. 33-28-201 through
10 33-28-206.

11
12 **33-29-122. Technical registration fund.**

13
14 The secretary shall transmit to the state treasurer all
15 fees or other revenues received by the board to be credited
16 to an a separate account. ~~within the earmarked revenue~~
17 ~~fund.~~ Revenues of the board shall be subject at all times
18 to the warrant of the state auditor, drawn upon written
19 requisition of the secretary of the board for payment of
20 any expenses received by the board.

21
22 **33-30-204. Board of veterinary medicine.**

23
24 (k) All money shall be received and collected as
25 provided by law. The state treasurer shall credit the money
26 to an a separate account. ~~within the earmarked revenue~~
27 ~~fund.~~ All expenses of the board and all expenses incurred
28 in connection with the administration of this act shall be
29 paid from the account by requisition signed by the
30 secretary-treasurer of the board in a manner provided by
31 law for payment of other state expenses. The account shall
32 be a continuing account and shall not be subject to
33 reversion to the state's general fund.

34
35 (m) The board is empowered to:

36
37 (ix) Accept any federal, state, county, city or
38 private funds, grants or appropriations which shall be used
39 to award scholarships, fellowships or assistantships to
40 qualified persons to study veterinary medicine in an
41 approved school. The funds shall be deposited in the state
42 treasury and credited to an a separate account. ~~within the~~
43 ~~trust and agency fund.~~ The funds shall be paid out upon
44 request of the board as provided by law. The above
45 mentioned awards shall be granted under rules adopted by
46 the board;

47

1 **33-30-219. Certified animal euthanasia technicians;**
2 **eligibility; surrender or revocation of certificate; fees;**
3 **other requirements.**

4
5 (c) The fees received under subsection (a) or (b) of
6 this section shall be deposited with the state treasurer
7 who shall credit the money to an a separate account. within
8 the special revenue fund. All monies credited to the
9 account shall be expended only upon appropriation by the
10 legislature to defray costs and expenses incurred in the
11 administration of this act.

12
13 **33-33-203. Administrative provisions.**

14
15 (c) The board shall report to the state treasurer by
16 the fifth day of each month the amount and source of all
17 revenue received by it during the preceding month, and
18 shall pay the entire amount thereof into a separate
19 account. within the earmarked revenue fund. The treasurer
20 is hereby directed to establish such an account.

21
22 **33-35-120. Disposition of receipts.**

23
24 The board shall report to the state treasurer by the fifth
25 day of each month the amount and source of all revenue
26 received by it during the preceding month, and shall pay
27 the entire amount thereof into a separate account. within
28 the earmarked revenue fund. The treasurer is hereby
29 directed to establish such an account.

30
31 **33-38-105. Powers and duties of the board; rules;**
32 **meetings; fees.**

33
34 (f) The board may charge an application fee and fees
35 for examinations, licensing, certification, specialty
36 examination designation, renewal and other services
37 provided in amounts established by the board pursuant to
38 W.S. 33-1-201. All money received, and the interest
39 thereon, shall be deposited in the state treasury to the
40 credit of an a separate account within the earmarked fund
41 and may be used only for the administration of this act.

42
43 **33-39-106. Powers and duties of the commission;**
44 **disposition of fees.**

45
46 (b) All fees collected by the commission shall be
47 deposited in the state treasury. The state treasurer shall

1 deposit the fees to the credit of the certified real estate
2 appraiser board account. ~~within the earmarked revenue fund.~~
3 Disbursements from the account shall not exceed the monies
4 credited to it. The real estate commission director shall
5 review and pay appropriate charges against the account for
6 services provided to the certified real estate appraiser
7 board by the real estate commission or its staff and for
8 payment of costs of the board.

9
10 **33-39-126. Certified real estate appraiser education**
11 **account created; initial monies; fees.**

12
13 (a) There is created a certified real estate
14 appraiser education account ~~within the earmarked revenue~~
15 ~~fund~~ which shall be under the direction of the commission.

16
17 **33-43-114. Disposition of fees.**

18
19 Fees received by the board and any monies collected under
20 this act shall be deposited with the state treasurer, who
21 shall credit the money to an a separate account ~~within the~~
22 ~~earmarked revenue fund~~ which shall only be used by the
23 board to defray costs incurred in the administration of
24 this act.

25
26 **34-24-124. Deposit of funds.**

27
28 Except as otherwise provided by this section, the
29 administrator shall promptly deposit in an a separate
30 account ~~within the trust and agency fund~~ all funds received
31 under this act, including the proceeds from the sale of
32 abandoned property under W.S. 34-24-123. Interest from the
33 account shall be deposited into an another separate
34 account. ~~within the enterprise fund.~~ There is continuously
35 appropriated to the administrator from the ~~enterprise fund~~
36 interest account an amount equal to the administrator's
37 expenses in carrying out this act. Annually the
38 administrator shall deposit in the general fund interest
39 earned on the account which exceeds the amount necessary to
40 administer this act. Before making the deposit, the
41 administrator shall record the name and last known address
42 of each person appearing from the holders' reports to be
43 entitled to the property and the name and last known
44 address of each insured person or annuitant and beneficiary
45 and with respect to each policy or contract listed in the
46 report of an insurance company its number, the name of the
47 company and the amount due. The claimant's name and last

1 known address shall be available for public inspection at
2 all reasonable business hours.

3
4 **35-1-101. Local contributions; disposition.**

5
6 All monies paid to the state treasurer representing
7 contributions by city councils, county commissioners,
8 trustees of school districts, or other public agencies, for
9 public health purposes, shall be set up and designated on
10 the books of the state treasurer in a separate account,
11 ~~within the trust and agency fund,~~ and shall be expended and
12 disbursed upon warrants drawn by the state auditor against
13 said account when the vouchers therefor have been approved
14 by the department of health.

15
16 **35-1-428. Fees for copies and searches; surcharge.**

17
18 (b) In addition to fees imposed by department rule
19 and regulation under subsection (a) of this section, the
20 department shall collect a surcharge of five dollars
21 (\$5.00) for each copy of a certificate or record issued
22 pursuant to this article and five dollars (\$5.00) for each
23 five (5) year period or portion thereof that a search of
24 files or records is undertaken pursuant to this article.
25 Revenues collected from the surcharge imposed under this
26 subsection shall be deposited by the state treasurer into
27 the Wyoming children's trust fund established under W.S.
28 ~~14-8-101~~ 14-8-106. The additional fee authorized by this
29 subsection shall not be assessed after the end of the first
30 fiscal year in which the balance in the children's trust
31 fund exceeds five million dollars (\$5,000,000.00).

32
33 **35-5-118. Promotion of anatomical gifts.**

34
35 Any money received from donations by owners of vehicles
36 under W.S. 31-3-101(h) shall be deposited into ~~an~~ a
37 separate account ~~within the special revenue fund~~ to be used
38 by the department of health and its advisory council to
39 promote general public awareness and education for the
40 procurement of organ and tissue donations for anatomical
41 gifts pursuant to this act.

42
43 **35-7-1049. Forfeitures and seizures generally;**
44 **property subject to forfeiture.**

45
46 (j) Any law enforcement agency of this state may
47 accept, receive, dispose of and expend the property or

1 proceeds from any property forfeited to the federal
2 government or any state and allocated to the agency by the
3 United States attorney general pursuant to 21 U.S.C. 881(e)
4 or any law of another state. The property or proceeds shall
5 be in addition to funds appropriated to the law enforcement
6 agency by the state legislature or any unit of local
7 government. The property or proceeds may be credited to
8 any lawfully created fund or account designated to receive
9 proceeds of forfeitures. For the period beginning July 1,
10 1996, and ending June 30, 1998, the division shall provide
11 to the joint appropriations interim committee of the
12 legislature a quarterly audit of the assets forfeiture
13 account detailing the collection and distribution of all
14 seized assets.

15
16 **35-9-120. Minimum requirements for electrical**
17 **installations; permits; inspections; fees.**

18
19 (f) Fifty percent (50%) of the fees collected
20 pursuant to subsection (c) of this section shall be
21 deposited in an a separate account ~~within the special~~
22 ~~revenue fund~~ for the purpose of providing additional state
23 electrical inspectors. Fifty percent (50%) of the fees
24 collected pursuant to subsection (c) of this section shall
25 be deposited in the general fund.

26
27 **35-9-129. Fees.**

28
29 (b) Fifty percent (50%) of the fees collected
30 pursuant to subsection (a) of this section shall be
31 deposited in an a separate account ~~within the special~~
32 ~~revenue fund~~ for the purpose of providing additional state
33 electrical inspectors. Fifty percent (50%) of the fees
34 collected pursuant to subsection (a) of this section shall
35 be deposited in the general fund.

36
37 **35-9-601. Definitions.**

38
39 (b) "Participating member" shall be any volunteer
40 fireman for whom payments are received by the volunteer
41 firemen's pension ~~fund~~ account as prescribed in W.S.
42 35-9-608(e).

43
44 (c) "Spouse" shall mean the spouse of a participating
45 member who was married to the member at the time of the
46 member's entry into the ~~fund~~ account, or who although
47 married after the date of entry, is recognized as the

1 spouse covered by the benefits of the ~~fund~~-account as a
2 result of special action of the board.

3
4 (e) "The ~~fund~~-account" shall mean the volunteer
5 firemen's pension account ~~within the trust and agency fund~~
6 established by W.S. 35-9-602.

7
8 **35-9-602. Account created; administration;
9 disbursements from account; dual participation prohibited.**

10
11 (a) There is hereby established a volunteer firemen's
12 pension account ~~within the trust and agency fund~~ from which
13 the awards, benefits, and pensions established under the
14 provisions of W.S. 35-9-601 through 35-9-615 shall be paid.
15 The funds shall be controlled by the Wyoming volunteer
16 firemen's pension board and administered by the director of
17 the Wyoming retirement system. All expenses of
18 administration shall be paid by the ~~fund~~-account.
19 Disbursements from the ~~fund~~-account shall be made only on
20 duly authorized vouchers signed by the director of the
21 retirement account ~~within the trust and agency fund~~ in his
22 capacity as chairman of the board and any member of the
23 board, and presented to the state auditor for payment.

24
25 (b) No volunteer fireman shall participate as a
26 member of the volunteer firemen's pension ~~fund~~-account
27 established under W.S. 35-9-601 through 35-9-615 and as a
28 member of the firemen's pension account under W.S. 15-5-201
29 through 15-5-209 or 15-5-401 through 15-5-422 if
30 participation is based upon covered service for the same
31 fire department.

32
33 **35-9-603. Annual audit; state's liability.**

34
35 The director of the state department of audit or his
36 designee shall make an annual audit of the volunteer
37 firemen's pension ~~fund~~-account and report findings to the
38 volunteer firemen board and to the governor. The funds
39 shall be administered without liability on the part of the
40 state beyond the amount of the funds.

41
42 **35-9-605. Authority to receive donations; investment
43 of monies; employment of actuary; actuarial reports.**

44
45 In addition to contributions from the state, the board may
46 receive and credit to the ~~fund~~-account any gifts, donations
47 and contributions made by individuals, organizations and

1 cities, towns, counties and fire districts for the benefit
2 of the fund. The board may invest monies not immediately
3 necessary for disbursement in investments authorized under
4 W.S. 9-3-408(b). The board shall employ a consulting
5 actuary to annually review the ~~fund-account~~ to determine
6 its solvency and to make recommendations as to revisions
7 and modifications of the plan. The board also may employ
8 legal and other consultants as needed. Actuarial reports
9 are public records and available for inspection by all
10 participating members of the ~~fund-account~~.

11
12 **35-9-606. Contributions by volunteer firemen;
13 collection.**

14
15 Participating volunteer firemen shall pay to the ~~fund~~
16 ~~account~~ the amount required under W.S. 35-9-608(e).
17 Payments shall be collected by designated collecting
18 officers in each individual fire department and upon terms
19 and conditions established by the board under W.S.
20 35-9-608(e), shall be forwarded by each collecting officer
21 to the state retirement director for deposit in the ~~fund~~
22 ~~account~~.

23
24 **35-9-607. Contributions by cities, towns, counties or
25 fire districts.**

26
27 In addition to the amount appropriated to the ~~fund-account~~
28 by W.S. 35-9-604, each city, town, county or fire district
29 maintaining a volunteer fire department may upon a
30 resolution passed by its governing body pay all or a
31 portion of the contribution to be paid by the firemen for
32 said ~~fund-account~~, or may match the contributions to be
33 paid to the ~~fund-account~~ by said firemen in order to reduce
34 the expense to the individual firemen. Such contribution by
35 said local governing bodies shall be entirely voluntary and
36 may be entered into at the discretion of the local
37 governing bodies as an incentive to improve their local
38 volunteer fire department.

39
40 **35-9-608. Benefits enumerated; death of participant
41 or spouse; amount and payment of contributions; withdrawal
42 from plan.**

43
44 (h) Retired recipients of the ~~fund-account~~ and their
45 survivors shall receive any benefit increases provided in
46 subsection (d) of this section.
47

1 (j) The board shall authorize benefit payments from
2 the ~~fund-account~~ in accordance with qualified domestic
3 relations orders pursuant to W.S. 9-3-426.

4
5 **35-9-611. Board; chairman; compensation of members;
6 powers and duties.**

7
8 (a) The director of the Wyoming retirement system
9 shall act as an ex officio chairman of the board and shall
10 have a vote. Members of the board shall serve without
11 compensation, but actual and reasonable expenses of the
12 members in attending meetings and in representing the board
13 shall be reimbursed from the ~~fund-account~~. The volunteer
14 firemen's pension board shall have full authority to adjust
15 claims made by firemen and to waive or alter specific
16 requirements relating to benefits under this pension
17 program, but under no circumstances may it make a general
18 increase in benefits. The board shall have the power to
19 make rules and regulations governing its operation. It
20 shall have the power to investigate claim applications and
21 to conduct hearings and receive evidence, and to act in
22 quasi-judicial capacity.

23
24 **35-9-614. Insurance on members.**

25
26 The board shall have authority to purchase private
27 insurance on any of the members covered by the ~~fund-account~~
28 when in its discretion it deems it to the best interest of
29 the ~~fund-account~~ to do so.

30
31 **35-9-615. Adjustment of benefits in case of
32 impairment of funds.**

33
34 If at any time in the future the net assets of the ~~fund~~
35 ~~account~~ become actuarially impaired, the board may adjust
36 the benefits provided pro rata until such impairment is
37 removed.

38
39 **35-11-103. Definitions.**

40
41 (d) Specific definitions applying to solid waste
42 management:

43
44 (vi) "Long term remediation and monitoring trust"
45 means a trust account established ~~within the trust and~~
46 ~~agency fund~~ to provide funding for perpetual monitoring,
47 maintenance and remediation of any commercial radioactive

1 waste management facility. The adequacy of the initial and
2 subsequent funding, including the quality of any bond or
3 letter of credit, shall be determined jointly by the
4 director, the insurance commissioner and the attorney
5 general. Expenditures from the trust shall be only for
6 commercial radioactive waste regulation, monitoring and
7 remediation;

8
9 **35-11-109. Powers and duties of director.**

10 (a) In addition to any other powers and duties
11 imposed by law, the director of the department shall:

12
13 (ix) Accept, receive and administer any grants,
14 gifts, loans or other funds made available from any source
15 for the purposes of this act. Any monies received by the
16 director pursuant to this paragraph shall be deposited with
17 the state treasurer in the account ~~and or~~ fund as provided
18 by ~~the funds consolidation act~~ law for the purpose
19 designated;

20
21
22 **35-11-211. Fees.**

23 (c) The fees collected by the department pursuant to
24 this section shall be deposited in a separate account,
25 ~~within the earmarked revenue fund,~~ and shall be subject to
26 appropriation by the legislature to the department solely
27 for permitting construction and modification and for the
28 development and administration of the construction,
29 modification and operating permit programs.

30
31
32 **35-11-306. Oil field waste disposal facilities;
33 restriction.**

34 (n) With the approval of the council the director
35 may:

36
37 (ii) Expend funds from the ~~trust and agency~~
38 account under W.S. 35-11-424 to remedy and abate any
39 immediate danger to human health, safety and welfare.

40
41 (o) If the forfeited bond or other financial
42 assurance instrument is inadequate to cover the costs to
43 carry out the activities specified in subsection (d) of
44 this section, or in any case where the department has
45 expended ~~trust and agency~~ account monies under subsection
46 (n) of this section, the attorney general shall bring suit
47

1 to recover the cost of performing the activities where
2 recovery is deemed possible.

3
4 **35-11-312. Fees.**

5
6 (b) The fees collected by the department pursuant to
7 this section shall be deposited in a separate account,
8 ~~within the earmarked revenue fund,~~ and shall be subject to
9 appropriation by the legislature to the department to be
10 used for costs associated with:

11
12 **35-11-424. Deposit of fees and forfeitures.**

13
14 (a) All forfeitures collected under the provisions of
15 this act shall be deposited with the state treasurer in an
16 a separate account ~~within the trust and agency fund~~ for
17 reclamation purposes.

18
19 **35-11-504. Bonding for solid waste management**
20 **facilities.**

21
22 (j) With the approval of the council the director
23 may:

24
25 (ii) Expend funds from the ~~trust and agency~~
26 account under W.S. 35-11-424 to remedy and abate any
27 immediate danger to human health, safety and welfare.

28
29 (k) If the forfeited bond or other financial
30 assurance instrument is inadequate to cover the costs to
31 carry out the activities specified in subsection (a) of
32 this section, or in any case where the department has
33 expended ~~trust and agency~~ account monies under subsection
34 (j) of this section, the attorney general shall bring suit
35 to recover the cost of performing the activities where
36 recovery is deemed possible.

37
38 **35-11-515. Account created for the guarantee of costs**
39 **for closure and post-closure care for municipally owned or**
40 **operated solid waste disposal facilities.**

41
42 (a) There is created ~~within the trust and agency fund~~
43 an expendable trust account to provide a guarantee that
44 adequate monies will be available to close and conduct
45 post-closure monitoring at municipal solid waste disposal
46 facilities, in compliance with the requirements of this
47 article and applicable federal law. Monies shall be paid

1 into and from the account in accordance with this section.
2 Interest earned on investments from the account shall be
3 credited back to the account.

4
5 **35-11-517. Fees applicable to hazardous waste**
6 **treatment, storage and disposal facility operators.**

7
8 (d) The fees collected by the department pursuant to
9 this section shall be deposited in a separate account,
10 ~~within the earmarked revenue fund,~~ and shall be subject to
11 appropriation by the legislature to the department solely
12 for permitting, conducting inspections under and enforcing
13 the requirements of this act governing facilities subject
14 to subsection (a) of this section.

15
16 **35-11-1203. Abandoned mine reclamation account;**
17 **subsidence mitigation account.**

18
19 (a) Upon approval of the state reclamation plan, the
20 state treasurer shall create an abandoned mine reclamation
21 account ~~within the trust and agency fund~~ for the purpose of
22 accounting for monies received by the state from the
23 secretary of the interior and any other monies authorized
24 to be deposited in the account. The account shall be
25 administered in compliance with the approved plan.

26
27 (c) There is created ~~within the federal revenue fund~~
28 a coal mine subsidence mitigation account. Revenue to the
29 account shall be ten percent (10%) of the amount granted by
30 the secretary of the interior under title IV of P.L. 95-87
31 as provided by P.L. 100-34. Revenue shall be deposited in
32 an interest bearing account and all interest shall be
33 credited to the program. No monies from the account shall
34 be expended prior to September 30, 1995. After September
35 30, 1995 the money may be expended as provided in this
36 subsection. The legislature shall authorize expenditure by
37 appropriation from the account as necessary to defray the
38 administrative expenses of the program. The remaining
39 funds in the account shall only be used to address the
40 reclamation activities described in W.S.
41 35-11-1202(a)(i)(A) and (B) where mine reclamation is
42 necessary for the protection of the public health or
43 safety, with a priority given to pay for contractual
44 services to mitigate and control mine subsidence that
45 threatens structures. If authorized by the United States
46 congress, funds from the account may be used for the repair
47 or enhancement of structures defined in W.S.

1 35-11-1301(a)(iii), provided that no funds from the account
2 may be used for any structure where construction is
3 commenced after the effective date of this act unless an
4 engineering assessment documenting the minimal risk of loss
5 from mine subsidence precedes commencement of construction.
6 The liability of the state to fulfill the requirements of
7 this subsection is limited to the amount of funds available
8 in the account established in this subsection. The state
9 has no obligations under this subsection except to the
10 extent of federal funds deposited in the coal mine
11 mitigation account and the interest thereon to operate the
12 program.

13

14 **35-11-1304. Account created; premiums to be**
15 **deposited; payment of expenses and claims.**

16

17 There is created ~~within the enterprise fund~~ a mine
18 subsidence loss insurance account. All premiums, fees,
19 amounts recovered under the program and, where appropriate,
20 grants shall be deposited into this account. The
21 legislature shall authorize expenditures by appropriation
22 from the account as necessary to defray the administrative
23 expenses of the program but not claims for losses under
24 policies. The remaining funds in the account shall be used
25 and are appropriated to pay claims for losses under
26 insurance policies under this act.

27

28 **35-11-1424. Corrective action account created; use of**
29 **monies; cost recovery.**

30

31 (a) There is created the corrective action account.
32 ~~within the earmarked revenue fund.~~ This account is intended
33 to provide for financial assurance coverage required by
34 federal law and shall be used by the department to take
35 corrective action in response to a release. The department
36 shall use monies from the corrective action account as
37 appropriated by the legislature for the administration of
38 this article. Interest earned by this account shall be
39 deposited in the general fund. Monies in the corrective
40 action account shall also be used for the state water
41 pollution control revolving loan account pursuant to W.S.
42 16-1-201 through 16-1-206.

43

44 **35-11-1427. Financial responsibility account.**

45

46 There is created the environmental pollution financial
47 responsibility account. ~~within the earmarked revenue fund.~~

1 This account is intended to provide for financial assurance
2 coverage required by federal law and shall be for the
3 purpose of compensating third parties for damage caused by
4 releases from one (1) or more tanks. Interest earned by the
5 account shall be deposited in the general fund.

6
7 **35-11-1701. Orphan site remediation.**

8
9 (a) The director may expend funds contained within
10 the ~~trust and agency~~ account under W.S. 35-11-424(a) for
11 the purpose of remediation of orphan sites and the
12 performance of any other activity as defined in this
13 article.

14
15 (e) Revenue to the ~~trust and agency~~ account shall
16 include such monies which may be deposited in the ~~trust and~~
17 ~~agency~~ account for use in remediation of orphan sites. The
18 liability of the state to fulfill the requirements of this
19 section is limited to the amount of funds available in the
20 ~~trust and agency~~ account.

21
22 **35-12-109. Application for permit; form; fee;**
23 **financial accounting.**

24
25 (b) At the time of filing an application or a written
26 request for a waiver of the application provisions of this
27 chapter as provided in W.S. 35-12-107, or as subsequently
28 required by the director, an applicant shall pay a fee to
29 be determined by the director based upon the estimated cost
30 of investigating, reviewing, processing and serving notice
31 of an application and holding a hearing in case of a
32 request for waiver. The fee shall be credited to ~~an a~~
33 ~~separate~~ account ~~within the earmarked revenue fund~~ and
34 shall be used by the division as required to investigate,
35 review, process and serve notice of the application and to
36 hold a hearing in case of a request for waiver. Unused fees
37 shall be refunded to the applicant. The maximum fee
38 chargeable shall not exceed one-half of one percent (0.5%)
39 of the estimated construction cost of the facility or one
40 hundred thousand dollars (\$100,000.00), whichever is less.

41
42 **35-20-116. Access to central registry records**
43 **pertaining to adult protection cases; child and vulnerable**
44 **adult abuse and registry account.**

45
46 (b) There is created a program administration account
47 ~~within the earmarked revenue fund~~ to be known as the child

1 and vulnerable adult abuse registry account. All fees
2 collected under subsection (a) of this section shall be
3 credited to this account.

4
5 **35-24-104. Application for exception; contents;**
6 **notice; joint application; filing fee; confidentiality of**
7 **trade secret information; extension of time limitations.**

8
9 (d) An application shall be accompanied by a filing
10 fee to be determined by the department based upon the
11 estimated cost of investigating, analyzing, reviewing and
12 processing the application, including any contested case
13 proceeding or appeal, in accordance with this chapter. The
14 fee structure shall include a sliding scale based upon
15 revenue generated by the parties applying for the exception
16 during the preceding year. The annual renewal fee shall
17 not exceed two thousand five hundred dollars (\$2,500.00).
18 Any unused portion of the fee shall be refunded to the
19 applicant. All fees collected by the department under this
20 subsection and W.S. 35-24-112(d) shall be deposited into a
21 separate account ~~within the special revenue fund~~ and will
22 be available to reimburse department start-up costs prior
23 to submittal of the application. Expenditures from the
24 account shall be for expenses incurred by the department in
25 administering this chapter.

26
27 **36-1-401. Definitions.**

28
29 (a) As used in this article:

30
31 (iv) "Participating county" means a county which
32 has entered into a contract with the division to
33 participate in the emergency fire suppression ~~fund~~ account
34 and has paid the assessments provided by W.S. 36-1-404.

35
36 **36-1-402. Emergency fire suppression account;**
37 **creation; investment of funds; authorized expenditures.**

38
39 (a) There is created the emergency fire suppression
40 account. ~~within the trust and agency fund.~~ The account
41 shall include all legislative appropriations, all
42 assessments paid into the account by participating counties
43 and all income from investments of monies in the account.
44 Appropriations to the account shall not lapse at the end of
45 any fiscal period.

46
47 **36-1-404. Participation by counties; assessments;**

1 **withdrawal from participation; forfeiture of assessments**
2 **for failure to pay assessments.**

3
4 (c) Participation in the ~~fund-account~~ shall be on a
5 fiscal year basis and annual assessments shall be paid on
6 or before July 15 of each year in which the county elects
7 to participate in the account.

8
9 **36-2-109. Fire protection revolving account.**

10
11 There is created the fire protection revolving account.
12 ~~within the enterprise fund.~~ Funds received by the state
13 forester from local and county fire service entities shall
14 be deposited into the account. Funds deposited into the
15 account are continuously appropriated to the state forester
16 to be expended only for the purchase of wildland fire
17 equipment, parts for federal excess property, supplies, and
18 to provide repairs for county and local fire service
19 entities.

20
21 **36-3-109. Disposal of slash on timber lands; forestry**
22 **performance account.**

23
24 (d) There is created ~~within the special revenue fund~~
25 the revolving forestry performance account in which any
26 performance bond or slash deposit shall be deposited, and
27 from which any expense incurred in the completion of slash
28 disposal or another contract requirement not complying with
29 forest products sale or service contract specifications
30 shall be paid. The funds in the account are continuously
31 appropriated to the state forester for the purposes of this
32 section. Upon successful completion of required slash
33 disposal or other contract requirements, as determined and
34 approved by the state forester, the performance bond or
35 slash deposit shall be refunded to the purchaser or
36 contractor. If required slash disposal or other contract
37 requirements are partially completed, the expense of
38 completing the required work shall be charged against the
39 forestry performance account with the balance of the
40 performance bond or slash deposit, if any, refunded to the
41 purchaser or contractor.

42
43 **36-4-111. Authority to receive and expend monies;**
44 **investments.**

45
46 (a) The state treasurer, after consultation with the
47 governor, is hereby authorized and directed to receive and

1 credit to the ~~trust and agency fund~~ appropriate account any
2 grant, donation, or bequest which is made to the state of
3 Wyoming or the department which contains a condition or
4 restriction that the income only therefrom shall be
5 expended for the purposes provided by this act.

6
7 **36-4-121. Permits to use state parks, recreation**
8 **areas and historic sites.**

9
10 (h) The funds received by the department from the
11 sale of the permits shall be deposited in a capital
12 construction account ~~within the enterprise fund~~ and may be
13 expended by the division for capital construction projects
14 and site interpretation such as exhibits, signage and
15 displays as approved by the legislature.

16
17 (k) The department of state parks and cultural
18 resources is authorized to contract with the town of
19 Rancheater to implement a fee collection program at Connor
20 Battlefield state historic site and to provide for park
21 maintenance and operation. Notwithstanding subsection (h)
22 of this section, fees collected pursuant to paragraphs
23 (a)(ii) and (v) of this section for overnight camping at
24 Connor Battlefield state historic site shall be deposited
25 into a separate account ~~within the earmarked revenue fund~~
26 and may be expended by the department pursuant to contracts
27 entered into under this subsection.

28
29 (o) The department is authorized to sponsor special
30 events and to contract with groups sponsoring special
31 events at state parks, recreation areas, archeological
32 sites or historic sites. A special event fee may be charged
33 as provided in paragraph (a)(xiii) of this section. All
34 funds received from special events sponsored by the
35 department shall be deposited in special events account.
36 ~~within the enterprise fund.~~ The funds deposited within the
37 account are continuously appropriated to and may be
38 expended by the department to conduct special events
39 directly or pursuant to contracts entered under this
40 subsection.

41
42 **36-4-123. Selling agents for registrations, licenses**
43 **and permits.**

44
45 (a) The department of state parks and cultural
46 resources through the division of parks and historic sites
47 shall appoint selling agents to sell snowmobile

1 registrations pursuant to W.S. 31-2-402, bucking horse
 2 permits under W.S. 36-4-121 and other licenses,
 3 registrations and permits for which the department may by
 4 law be required to issue and collect fees. Selling agents
 5 appointed under this section shall be bonded by the
 6 department, subject to the following:

7
 8 (iii) Bonding fees collected under this
 9 subsection shall be deposited in a bond pool account,
 10 ~~within the trust and agency fund,~~ from which any claim
 11 against the bond of any selling agent and not directly
 12 collected from the agent shall be paid.

13
 14 **36-8-209. Revolving account.**

15
 16 There is hereby appropriated and credited to a special
 17 revolving ~~fund-account~~ to be set up in the state treasury,
 18 to be known as the "Wyoming Yellowstone Park commission
 19 revolving ~~fund-account~~", the sum of fifty thousand dollars
 20 (\$50,000.00). Moneys shall be released from said ~~fund~~
 21 ~~account~~ to the commission for the purpose of studying the
 22 feasibility of acquiring and leasing the project and the
 23 retaining of necessary consulting engineers, financial
 24 consultants, attorneys, appraisers, and other services
 25 deemed necessary to complete the study of the project and
 26 to determine its feasibility from an economic and financial
 27 standpoint. Any sums so advanced out of said revolving ~~fund~~
 28 ~~account~~ for such purposes shall be repaid to said ~~fund~~
 29 ~~account~~ without interest to the extent of such advance upon
 30 the sale of bonds for the project and the amount of any
 31 advances from said ~~fund-account~~ shall be included as a part
 32 of the cost of the project.

33
 34 **36-8-1002. Transfer of lands; park administration;**
 35 **site administration; lease and contract agreements.**

36
 37 (d) Notwithstanding any other provision of law, the
 38 department may impose an admissions fee in excess of fees
 39 charged for admissions to other state parks and sites, to
 40 fund necessary expenses incurred for park and site
 41 development, operations and maintenance. Notwithstanding
 42 W.S. 36-4-121(h) daily admission fees collected pursuant to
 43 this subsection shall be deposited into a separate account
 44 ~~within the earmarked revenue fund~~ and may be expended by
 45 the department upon legislative appropriation.

46
 47 **37-1-103. Assessment of interstate public utilities**

1 **generally.**

2
3 (b) The billing by the commission shall be directed
4 to the involved interstate utility or utilities at
5 intervals of no less than thirty (30) days as determined by
6 the commission and shall detail and show the basis for the
7 charges and all direct and allocated charges. Payment shall
8 be made by the interstate public utility no later than
9 thirty (30) days after receipt of the billing. Only those
10 charges which are necessary and reasonable need be paid and
11 if charges not necessary and reasonable are paid under
12 protest, they may be recovered in a court of competent
13 jurisdiction in any action commenced against the public
14 service commission of Wyoming within thirty (30) days after
15 payment under protest and any amount recovered shall be
16 paid out of the public service commission account. ~~within~~
17 ~~the earmarked revenue fund.~~

18
19 (c) The funds collected shall be immediately remitted
20 to the state treasurer for deposit in the ~~earmarked revenue~~
21 ~~fund~~ public service commission account. The commission may
22 immediately upon deposit expend such monies for payment of
23 its costs incurred concerning interstate utilities, subject
24 to the warrant of the state auditor, upon submission of
25 properly executed vouchers authorized by the commission in
26 the same manner as other funds are disbursed subject to
27 other provisions of law.

28
29 **37-1-105. Application for reorganization; fees;**
30 **reimbursement of costs and expenses to state; expenses not**
31 **to be included in rates.**

32
33 (a) Every applicant for approval of a reorganization
34 by the public service commission under this act shall pay a
35 filing fee of one hundred dollars (\$100.00) for each
36 application and ten dollars (\$10.00) plus ten cents (\$.10)
37 per page for every amendment to any application. These
38 fees shall be deposited in the general fund. In addition
39 the applicant shall reimburse the state for the expenses of
40 the state in reviewing and acting upon each application and
41 defending any public service commission decision in case of
42 legal appeal. The expenses of the state shall not be
43 deemed to include the normal salary and benefits of the
44 public service commissioners but shall include
45 substantially all other actual expenses of the state in
46 connection with the application. The public service
47 commission may require the applicant to post a bond or make

1 a prepayment to assure the required reimbursement. No
 2 charge for expenses in connection with any application
 3 under this act may be included in the rates charged to
 4 Wyoming customers. The reimbursements collected pursuant
 5 to this section shall be deposited in a ~~trust and agency~~
 6 separate account and may be expended by the public service
 7 commission following appropriations by the legislature.

8
 9 **37-2-106. Uniform assessment regarding**
 10 **telecommunications, gas, electric, water and pipeline**
 11 **service; disposition of revenue.**

12
 13 Monies derived from a uniform assessment of persons subject
 14 to assessment under W.S. 37-2-107, except motor carriers as
 15 defined in W.S. 31-18-101(a)(x), shall be credited to the
 16 ~~earmarked revenue fund~~ public service commission account
 17 for the purpose of defraying administrative expenses of the
 18 commission with respect to the persons assessed. At each
 19 regular session, the state legislature shall, under the
 20 budget provisions of Wyoming budget law, determine the
 21 amount to be collected. No later than October 1 of each
 22 year, the commission shall make a written report to the
 23 joint corporations, elections and political subdivisions
 24 interim committee on the continuing efficiency and fairness
 25 of the method by which the amount is collected. It shall be
 26 the duty of the director of the revenue department to
 27 ascertain and collect the proportional amount of the
 28 approved biennial budget to be paid by each person assessed
 29 and to remit the funds immediately to the state treasurer
 30 for deposit in ~~an~~ the public service commission account.
 31 ~~within the earmarked revenue fund.~~ All expenditures
 32 therefrom shall be subject to the warrant of the state
 33 auditor, upon submission of properly executed vouchers
 34 authorized by the commission in the same manner as other
 35 funds are disbursed.

36
 37 **37-2-107. Uniform assessment regarding**
 38 **telecommunications, gas, electric, water and pipeline**
 39 **service; assessment generally.**

40
 41 (a) Except as provided in subsection (b) of this
 42 section, on or before the first day of July of each year
 43 the director of revenue shall, by requiring special reports
 44 or otherwise, determine the total aggregate amount of the
 45 gross Wyoming intrastate retail revenues of all public
 46 utilities, entities utilizing public utility facilities in
 47 the state to furnish retail utility commodities or services

1 to the public, and providers of telecommunication services,
2 except motor carriers, and those utilities exempted under
3 W.S. 37-2-108, for the preceding calendar year. He shall
4 then determine the ratio that one-half (1/2) of the total
5 authorized budgeted amount for the biennium is to the total
6 aggregate gross retail Wyoming intrastate operating
7 revenues. The resulting percentage factor shall then be
8 applied to the annual intrastate gross retail operating
9 revenues of each of such persons for the preceding calendar
10 year and the result shall be the assessment of each such
11 person for the ensuing budget fiscal year. However, the
12 assessment rate against the persons for any one (1) year
13 shall not exceed .0030 of the gross Wyoming intrastate
14 retail revenues of the persons. By the first day of August
15 the director of the revenue department shall assess the
16 persons, and one-half (1/2) the assessed fees shall be paid
17 to him by the persons on or before the first day of October
18 and one-half (1/2) of the fees shall be paid to him by the
19 persons on or before the first day of April in the ensuing
20 year. The director of the revenue department, in computing
21 the percentage upon which fees for the first fiscal year of
22 the ensuing biennium shall be based, shall deduct any
23 unexpended balance in the commission's account, ~~within the~~
24 ~~earmarked revenue fund,~~ less an amount equal to the total
25 of all properly authorized outstanding accounts payable,
26 from one-half (1/2) the total authorized budgeted amount
27 for the biennium, and the resultant figure shall be used
28 instead of the one-half (1/2) of the total authorized
29 budgeted amount for the biennium, as above provided. Any
30 unexpended balance in the commission's account ~~within the~~
31 ~~earmarked revenue fund~~ shall not lapse at the end of the
32 fiscal period. "Intrastate gross retail operating revenues"
33 as used in this section shall mean intrastate gross
34 revenues derived from the provision of telecommunications,
35 gas, electric, water and pipeline service offered for final
36 consumption and not for resale.

37

38 **37-5-208. Powers; duties; limitations.**

39

40 (b) The authority may assess and collect fees that
41 are nonrefundable from applicants seeking to obtain
42 authority financing of a pipeline in total amounts not to
43 exceed five hundred thousand dollars (\$500,000.00) which
44 shall be credited to the state general fund after any
45 monies borrowed from the oil and gas conservation
46 commission account ~~in the earmarked revenue fund~~ have been
47 repaid.

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37-14-103. Emergency response fee.

(a) In addition to any other fees and taxes provided by law, an emergency response fee of two hundred dollars (\$200.00) shall apply to each package of radioactive materials transported through this state. The department of transportation shall collect this fee based on a permit issued by the department which is not inconsistent with federal law. The department shall promulgate rules on issuing and revoking permits which are not inconsistent with federal law. The department shall promulgate rules on quarterly reporting and payment of fees, retention of records and audit requirements. All emergency response fees shall be deposited in a ~~fund within the special revenue fund~~ separate account to be used for the payment of costs associated with training for and conducting emergency response procedures related to the transportation of radioactive materials.

37-15-501. Universal service fund created; contributions; administration.

(a) There is hereby established the universal service fund ~~within the special revenue fund~~ to be administered in accordance with this section. The fund shall be administered by the commission. All telecommunications companies shall contribute to the universal service fund. The dates for contributions to the fund and disbursements from the fund shall be set by the commission, after notice and opportunity for hearing, as necessary to accomplish the objectives of the fund as specified in subsections (c) and (d) of this section. The costs of administering the fund may be included in determining required contributions.

39-13-111. Distribution.

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

(iii) The county treasurer shall credit all taxes collected from rail car companies to ~~an~~ a separate account ~~within the trust and agency fund~~ and after the regular state, county and school district levies are made, distribute them in the same manner property taxes are distributed. To determine the entitlement to the state, county and school districts the county treasurer shall

1 apportion the taxes to the various school districts through
2 which the rail cars may have operated on the ratio that
3 main track mileage in each school district bears to the
4 total main track mileage within the county.

5
6 **39-14-111. Distribution.**

7
8 (g) All payments received pursuant to W.S.
9 39-14-107(b)(iii) shall be transferred to an account. ~~of~~
10 ~~the trust and agency fund.~~ The monies in this account shall
11 be invested or deposited in accordance with W.S. 9-4-701
12 through 9-4-831, and any interest earned shall be credited
13 to the general fund. The revenue under W.S.
14 39-14-107(b)(iii) shall be distributed in accordance with
15 this section subject to the following and except as
16 otherwise provided by law for fiscal year 1994:

17
18 **39-14-311. Distribution.**

19
20 (c) All payments received pursuant to W.S.
21 39-14-307(b)(iii) shall be transferred to an account. ~~of~~
22 ~~the trust and agency fund.~~ The monies in this account shall
23 be invested or deposited in accordance with W.S. 9-4-701
24 through 9-4-831, and any interest earned shall be credited
25 to the general fund. The revenue under W.S.
26 39-14-307(b)(iii) shall be distributed in accordance with
27 this section, subject to the following and except as
28 otherwise provided by law for fiscal year 1994:

29
30 **39-14-411. Distribution.**

31
32 (b) All payments received pursuant to W.S.
33 39-14-407(b)(iii) shall be transferred to an account. ~~of~~
34 ~~the trust and agency fund.~~ The monies in this account shall
35 be invested or deposited in accordance with W.S. 9-4-701
36 through 9-4-831, and any interest earned shall be credited
37 to the general fund. The revenue under W.S.
38 39-14-407(b)(iii) shall be distributed in accordance with
39 subsection (a) of this section, subject to the following
40 and except as otherwise provided by law for fiscal year
41 1994:

42
43 **39-14-511. Distribution.**

44
45 (c) All payments received pursuant to W.S.
46 39-14-507(b)(iii) shall be transferred to an account. ~~of~~
47 ~~the trust and agency fund.~~ The monies in this account shall

1 be invested or deposited in accordance with W.S. 9-4-701
2 through 9-4-831, and any interest earned shall be credited
3 to the general fund. The revenue under W.S.
4 39-14-507(b)(iii) shall be distributed in accordance with
5 subsections (a) and (b) of this section, subject to the
6 following and except as otherwise provided by law for
7 fiscal year 1994:

8
9 **39-14-611. Distribution.**

10
11 (b) All payments received pursuant to W.S.
12 39-14-607(b)(iii) shall be transferred to an account. ~~of~~
13 ~~the trust and agency fund.~~ The monies in this account shall
14 be invested or deposited in accordance with W.S. 9-4-701
15 through 9-4-831, and any interest earned shall be credited
16 to the general fund. The revenue under W.S.
17 39-14-607(b)(iii) shall be distributed in accordance with
18 subsection (a) of this section, subject to the following
19 and except as otherwise provided by law for fiscal year
20 1994:

21
22 **39-14-711. Distribution.**

23
24 (b) All payments received pursuant to W.S.
25 39-14-707(b)(iii) shall be transferred to an account. ~~of~~
26 ~~the trust and agency fund.~~ The monies in this account shall
27 be invested or deposited in accordance with W.S. 9-4-701
28 through 9-4-831, and any interest earned shall be credited
29 to the general fund. The revenue under W.S.
30 39-14-707(b)(iii) shall be distributed in accordance with
31 this section, subject to the following and except as
32 otherwise provided by law for fiscal year 1994:

33
34 **39-14-801. Severance tax distributions; distribution**
35 **account created; formula.**

36
37 (a) There is created the severance tax distribution
38 account ~~within the earmarked revenue fund~~ into which shall
39 be credited revenues from severance taxes as provided by
40 law. Interest on earnings from funds in the account shall
41 be credited to the general fund.

42
43 **39-15-211. Distribution.**

44
45 (a) All revenue collected by the department from the
46 taxes imposed under W.S. 39-15-204(a)(i), (ii) and (v)
47 shall be transferred to the state treasurer who shall:

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

(B) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to counties imposing the tax and its cities and towns. The distribution to the county and its cities and towns shall be equal to the amount collected in each county less the costs of collection as provided by subparagraph (a)(i)(A) of this section. The distribution shall be as follows:

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

(B) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to resort districts imposing the tax.

(b) All revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(iii) shall be transferred to the state treasurer who shall:

(ii) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to the county treasurer of the county in which the tax has been imposed to be distributed immediately by the treasurer to the sponsoring entity;

39-16-211. Distribution.

(a) All revenue collected by the department from the taxes imposed under W.S. 39-16-204(a)(i) and (iii) shall be transferred to the state treasurer who shall:

(i) For revenues collected under W.S. 39-16-204(a)(i):

(B) Deposit the remainder into ~~the trust and agency fund~~ an account for monthly distribution to counties imposing the tax and its cities and towns. The distribution to the county and its cities and towns shall be equal to the amount collected in each county less the costs of collection as provided by subparagraph (a)(i)(A) of this section. The distribution shall be as follows:

1 (ii) For revenues collected under W.S.
2 39-16-204(a)(iv):

3
4 (B) Deposit the remainder into ~~the trust~~
5 ~~and agency fund~~ an account for monthly distribution to
6 resort districts imposing the tax.

7
8 (b) All revenue collected by the department from the
9 taxes imposed by W.S. 39-16-204(a)(ii) shall be transferred
10 to the state treasurer who shall:

11
12 (ii) Deposit the remainder into ~~the trust and~~
13 ~~agency fund~~ an account for monthly distribution to the
14 county treasurer of the county in which the tax has been
15 imposed to be distributed immediately by the treasurer to
16 the sponsoring entity;

17
18 **39-17-111. Distribution.**

19
20 (c) The department shall certify to the state
21 treasurer amounts to be credited to appropriate accounts
22 based upon deductions from the taxes collected under this
23 article in the following order:

24
25 (ii) Deduct an amount collected on fuel used in
26 snowmobiles, computed by multiplying the number of
27 snowmobiles for which registration and user fees have been
28 paid during the current fiscal year under W.S.
29 31-2-404(a)(i) and 31-2-409(a)(ii) times sixteen dollars
30 and twenty-five cents (\$16.25) plus the number of
31 snowmobiles for which registration fees have been paid
32 during the current fiscal year under W.S. 31-2-404(a)(ii)
33 times thirty-two dollars and fifty cents (\$32.50). The
34 amount computed shall be credited to an a separate account
35 ~~within the earmarked revenue fund~~ to be expended by the
36 department of state parks and cultural resources to improve
37 snowmobile trails in Wyoming;

38
39 (iii) Until June 30, 2008, deduct an amount
40 collected on fuel used in motorboats, computed by
41 multiplying the number of motorboats numbered during the
42 current fiscal year under W.S. 41-13-102 and five thousand
43 (5,000) nonresident motorboats times sixteen dollars and
44 twenty-five cents (\$16.25). The amount computed shall be
45 credited to an a separate account ~~within the earmarked~~
46 ~~revenue fund~~ to be expended by the department of state
47 parks and cultural resources to improve facilities for use

1 by motorboats and motorboat users at state parks and state
2 recreation areas and to provide grants to governmental
3 entities for improvement of publicly owned boating
4 facilities at public parks and recreational facilities;

5
6 (iv) Until June 30, 2008, deduct an amount
7 collected on fuel used in off-road recreational vehicles,
8 computed by multiplying the number of off-road recreational
9 vehicles for which user registration fees have been paid
10 during the current fiscal year under W.S. 31-2-703(a) times
11 ten dollars and forty cents (\$10.40). The amount computed
12 shall be credited to an-a separate account ~~within the~~
13 ~~earmarked revenue fund~~ to be expended by the department of
14 state parks and cultural resources to improve off-road
15 recreational vehicle trails in Wyoming.

16
17 **39-17-206. Licenses; permits.**

18
19 (j) An additional fee may be collected by the issuing
20 agency from a licensee for each annual decal issued
21 pursuant to the international fuel tax agreement authorized
22 by W.S. 39-17-202. The fee shall be in an amount
23 determined by the department of transportation to be
24 sufficient to recover reasonable administrative costs of
25 the international fuel tax agreement and the multistate
26 highway transportation agreement, but not more than ten
27 dollars (\$10.00) per annual decal. The fee shall be
28 remitted to the state treasurer who shall credit the
29 multistate highway and fuel tax agreements account within
30 the highway ~~trust~~ fund.

31
32 **39-17-211. Distribution.**

33
34 (d) The state treasurer shall:

35
36 (i) Deduct not to exceed two percent (2%) of the
37 taxes collected under this article corresponding to the
38 actual cost of the administration of this article for the
39 month and credit the money, from taxes collected before
40 July 1, 1986, to an-a separate account ~~in the earmarked~~
41 ~~revenue fund~~ which shall be used by the department to
42 defray the cost of administration of this article, and from
43 taxes collected on or after July 1, 1986, to the general
44 fund, and from taxes collected on or after July 1, 1991, to
45 the highway fund; and

46

1 (e) There is created an ~~earmarked~~ account within the
2 highway ~~trust~~ fund to be designated the multistate highway
3 and fuel tax agreements account which shall be set apart
4 and maintained by the state treasurer to pay administrative
5 costs of the multistate highway transportation agreement
6 and the international fuel tax agreement.

7
8 **40-14-633. Crediting of monies.**

9
10 All fees and other monies received by the administrator
11 under the provisions of this act shall be deposited by the
12 administrator with the state treasurer and credited to the
13 consumer credit administration account. ~~within the~~
14 ~~earmarked revenue fund.~~ The funds deposited in the account
15 under this act shall be subject to appropriation by the
16 legislature to the administrator and shall be expended only
17 to carry out the duties of the administrator. Expenditures
18 shall be made from the account by warrants drawn by the
19 state auditor, upon vouchers issued and signed by the
20 administrator.

21
22 **40-19-114. License required; application for license;**
23 **fee; qualifications.**

24
25 (c) The application for one (1) or more licenses
26 shall be accompanied by a processing fee not to exceed five
27 hundred dollars (\$500.00) set by rule of the administrator.
28 The fee shall be deposited by the administrator with the
29 state treasurer and credited to the financial institutions
30 administration account. ~~within the earmarked revenue fund.~~
31 Funds from the account shall be expended to carry out the
32 duties of the administrator. If the expenses of the
33 investigation and evaluation exceed the amount of the fee,
34 the applicant shall reimburse the administrator the excess
35 amount. If the expenses of the investigation and evaluation
36 are less than the amount of the fee, the unexpended amount
37 shall remain within the account. ~~within the earmarked~~
38 ~~revenue fund.~~ If an application is withdrawn by the
39 applicant at any time prior to the completion of the
40 investigation and evaluation, the unexpended amount shall
41 remain within the account. ~~within the earmarked revenue~~
42 ~~fund.~~

43
44 (d) Except as otherwise provided, fees collected by
45 the administrator under this act shall be deposited by the
46 administrator with the state treasurer and credited to the
47 financial institutions administration account. ~~within the~~

1 ~~earmarked revenue fund.~~ Expenditures shall be made from the
2 account by warrants drawn by the state auditor, upon
3 vouchers issued and signed by the administrator. The funds
4 deposited in the account under this act shall be expended
5 only to carry out the duties of the administrator.
6

7 **40-22-129. Rulemaking and deposit of fees.**

8
9 (b) All application, renewal and licensing fees shall
10 be deposited by the commissioner with the state treasurer
11 into the financial institutions administration account.
12 ~~within the earmarked revenue fund.~~
13

14 **41-2-124. Accounts created; unexpended balance.**

15
16 (a) The following accounts are created: ~~within the~~
17 ~~earmarked revenue fund:~~
18

19 **41-2-301. Use of surface waters and tributaries for**
20 **transportation of coal to other states.**

21
22 (h) The contract referred to in subsection (g) of
23 this section shall contain provisions as follows:
24

25 (iv) Second option:

26
27 (C) Texas Eastern will pay the present
28 owners of the water rights an annual amount for use of the
29 water for the slurry pipeline transportation system
30 pursuant to the water rights. In addition, Texas Eastern
31 will pay the following amounts to the parties indicated for
32 the water purchased, regardless of the amount of water
33 actually used by Texas Eastern:
34

35 (II) An annual amount to be determined
36 by the state treasurer equal to the difference between the
37 actual interest on the tax exempt revenue bonds of the
38 state and the interest which would have been paid if
39 corporate bonds had been issued to finance the water
40 project as a part of the slurry pipeline transportation
41 system payable to the Wyoming Water Development ~~Fund~~
42 Account;
43

44 **41-2-1001. Creation; use of funds; interest.**

45
46 (a) The following accounts are created: ~~within the~~
47 ~~debt service fund:~~

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41-2-1201. Mitigation account.

(a) The Little Snake River mitigation account is created. ~~within the earmarked revenue fund.~~

41-14-103. Issuance of bonds; purchase of bonds by state treasurer; interest rates; when bonds due and payable; disposition of proceeds of sale; use of revenues derived from furnishing water.

(c) All revenues derived from the furnishing of water for industrial or municipal purposes pursuant to this act shall be credited to an a separate account. ~~within the earmarked revenue fund.~~ The board shall use any monies in this account for the repayment to the United States of the allocated cost of construction and operation and maintenance of the board's acquired space in the Fontenelle Reservoir and for payment of interest and principal on its obligations prior to the use for such purposes of funds received by it from the sale of its bonds. All monies in this account in excess of those required for the board's current operations under this act shall be applied to the retirement of the board's debenture bonds purchased by the state treasurer.

42-3-101. Creation; deposits.

(a) The child support and revenue enhancement account ~~within the trust and agency fund~~ is created.

Section 2. W.S. 9-4-201, 9-4-204(a) through (r), 9-4-210, 9-4-211 and 9-4-606(f) are repealed.

Section 3. The provisions of this act shall supersede the provisions of any other bill enacted into law during the 2005 general session which amends or references accounts or funds to the extent any other enactment is inconsistent with the establishment of the funds and accounts created under this act. The state auditor shall account for any fund or account created in any other legislation enacted in the 2005 general session in accordance with generally accepted accounting principles (GAAP) as promulgated by the governmental accounting standards board (GASB) and in accordance with this act.

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Section 4. This act is effective July 1, 2005.

(END)