

ORIGINAL SENATE  
FILE NO. 0049

ENROLLED ACT NO. 6, SENATE

FIFTY-NINTH LEGISLATURE OF THE STATE OF WYOMING  
2008 BUDGET SESSION

AN ACT relating to taxation and revenue; providing for a minimum of optional sales and use taxes required to be imposed by a county to receive industrial siting impact assistance payments; specifying legislative intent and applicability of act and providing for distribution of funds accordingly; and providing for an effective date.

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

**Section 1.** W.S. 39-15-111(c) and 39-16-111(d) are amended to read:

**39-15-111. Distribution.**

(c) If any person commences after the effective date of this act to construct an industrial facility, as that term is defined in W.S. 35-12-102, under a permit issued pursuant to W.S. 35-12-106, or if the federal or state government commences to construct any project within this state with an estimated construction cost as specified in the definition of industrial facility in W.S. 35-12-102 the state treasurer shall thereafter pay to the county treasurer and the county treasurer will distribute to the county, cities and towns of that county in which the industrial facility or project is located, impact assistance payments from the monies available under paragraph (b)(i) of this section. Each payment to the county treasurer shall be equal to the excess of each monthly payment made under paragraph (b)(iii) of this section during the period of construction over the base period amount and shall continue during the period of construction except that in the case of an industrial facility or a federal or state government project which is expected to continue in phases for an indefinite period of time, the state treasurer shall discontinue payments under

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this section and establish a new base period when construction of any phase has ceased or been substantially completed for twelve (12) consecutive months. The impact assistance payments shall be distributed to the county treasurer and the county treasurer will distribute to the county and to the cities and towns therein based on a ratio established by the industrial siting council during a public hearing held in accordance with W.S. 35-12-110. The industrial siting council shall review the distribution ratio for construction projects on a regular basis and make appropriate adjustments. A governing body which is primarily affected by the facility, or any person issued a permit pursuant to W.S. 35-12-106, may petition the industrial siting council for review and adjustment of the distribution ratio upon a showing of good cause. The impact assistance payment shall be in addition to all other distributions under this section, but no impact assistance payment shall be made for any period in which the county or counties are not imposing the maximum at least a one percent (1%) tax authorized by W.S. 39-15-204(a)(i) and 39-16-204(a)(i) as restricted by W.S. 39-15-204(a)(iv) and 39-16-204(a)(iii) or at least a total of a two percent (2%) sales tax authorized under W.S. 39-15-204(a)(i), (iii) and (vi) and at least a total of a two percent (2%) use tax authorized under W.S. 39-16-204(a)(i), (ii) and (v). For purposes of this subsection, the industrial facility or federal or state government project will be deemed to be located in the county in which a majority of the construction costs will be expended, provided that upon a request from the county commissioners of any adjoining county to the industrial siting council, the council may determine that the social and economic impacts from construction of the industrial facility or federal or state government project upon the adjoining county are significant and establish the ratio of impacts between the counties and certify that ratio to the state treasurer who

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will thereafter distribute the impact assistance payment to the counties pursuant to that ratio.

**39-16-111. Distribution.**

(d) If any person commences after the effective date of this act to construct an industrial facility, as that term is defined in W.S. 35-12-102, under a permit issued pursuant to W.S. 35-12-106, or if the federal or state government commences to construct any project within this state with an estimated construction cost as specified in the definition of industrial facility in W.S. 35-12-102 the state treasurer shall thereafter pay to the county treasurer and the county treasurer will distribute to the county, cities and towns of that county in which the industrial facility or project is located, impact assistance payments from the monies available under paragraph (b)(i) of this section. Each payment to the county treasurer shall be equal to the excess of each monthly payment made under paragraph (b)(iii) of this section during the period of construction over the base period amount and shall continue during the period of construction except that in the case of an industrial facility or a federal or state government project which is expected to continue in phases for an indefinite period of time, the state treasurer shall discontinue payments under this section and establish a new base period when construction of any phase has ceased or been substantially completed for twelve (12) consecutive months. The impact assistance payments shall be distributed to the county treasurer and the county treasurer will distribute to the county and to the cities and towns therein based on a ratio established by the industrial siting council during a public hearing held in accordance with W.S. 35-12-110. The impact assistance payment shall be in addition to all other distributions under this section, but no impact assistance

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payment shall be made for any period in which the county or counties are not imposing ~~the maximum at least a one percent (1%)~~ tax authorized by W.S. 39-15-204(a)(i) and 39-16-204(a)(i) ~~as restricted by W.S. 39-15-204(a)(iv) and 39-16-204(a)(iii) or at least a total of a two percent (2%) sales tax authorized under W.S. 39-15-204(a)(i), (iii) and (vi) and at least a total of a two percent (2%) use tax authorized under W.S. 39-16-204(a)(i), (ii) and (v)~~. For purposes of this subsection, the industrial facility or federal or state government project will be deemed to be located in the county in which a majority of the construction costs will be expended, provided that upon a request from the county commissioners of an adjoining county to the industrial siting council, the council may determine that the social and economic impacts from construction of the industrial facility or federal or state government project upon the adjoining county are significant and establish the ratio of impacts between the counties and certify that ratio to the state treasurer who will thereafter distribute the impact assistance payment to the counties pursuant to that ratio.

**Section 2.** This act is intended to clarify the effect of 2007 Wyoming Session Laws, Chapter 133. The legislature did not intend to require any county, city or town to impose the additional one percent (1%) general purpose optional excise tax authorized by that act in order to receive distributions under W.S. 39-15-111(c) or 39-16-111(d). The distribution of funds pursuant to W.S. 39-15-111(c) and 39-16-111(d) after the enactment of 2007 Wyoming Session Laws, Chapter 133 until the effective date of this act should be made without any such additional requirement. To the extent any funds were not so distributed based upon such additional requirement, those funds shall be distributed in accordance with the provisions of this act upon this act becoming effective.

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**Section 3.** This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the Senate.

\_\_\_\_\_  
Chief Clerk