

HOUSE BILL NO. HB0204

Excess tax collections.

Sponsored by: Representative(s) Miller, Anderson, R.,
Cohee and Gingery

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 treatment of excess revenue from an excise tax for a
3 specific purpose as specified; and providing for an
4 effective date.

5

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

7

8 **Section** 1. W.S. 39-15-203(a)(iii)(A),
9 39-15-204(a)(iii), 39-15-211(b)(iv), 39-16-203(a)(ii)(A),
10 39-16-204(a)(ii) and 39-16-211(b)(iv) are amended to read:

11

12 **39-15-203. Imposition.**

13

14 (a) Taxable event. The following shall apply:

15

1 (iii) The following provisions apply to
2 imposition of the specific purpose excise tax under W.S.
3 39-15-204(a)(iii):

4
5 (A) Before any proposition to impose the
6 tax or incur the debt shall be placed before the electors,
7 the governing body of a county and the governing bodies of
8 at least two-thirds (2/3) of the incorporated
9 municipalities within the county shall adopt a resolution
10 approving the proposition, setting forth a procedure for
11 qualification of a ballot question for placement on the
12 ballot and specifying ~~how~~that any excess funds shall only
13 be expended in accordance with W.S. 39-15-211(b)(iv);

14

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

16

17 (a) In addition to the state tax imposed under W.S.
18 39-15-101 through 39-15-111 any county of the state may
19 impose the following excise taxes and any city or town may
20 impose the tax authorized by paragraph (ii) of this
21 subsection and any resort district may impose the tax
22 authorized by paragraph (v) of this subsection:

23

1 (iii) An excise tax not to exceed two percent
2 (2%) upon retail sales of tangible personal property,
3 admissions and services made within the county. The total
4 excise tax imposed within any county under this paragraph
5 shall not exceed two percent (2%). The revenue from the tax
6 shall be used in a specified amount for specific purposes
7 authorized by the qualified electors or as specified in
8 W.S. 39-15-211(b)(iv). Specific purposes shall not include
9 ordinary operations of local government except those
10 operations related to a specific project or excess amounts
11 as specified in and expended in accordance with W.S.
12 39-15-211(b)(iv);

13

14 **39-15-211. Distribution.**

15

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

19

20 (iv) If taxes collected exceed the amount
21 ~~necessary~~authorized for the approved purpose as specified
22 in the resolution, the excess funds shall be retained by
23 the county treasurer for one (1) year for refund of
24 overpayments of the tax imposed pursuant to this act upon

1 order of the department. After one (1) year any interest
2 earned on the excess funds and the excess funds less any
3 refunds ordered shall be held by the county treasurer in an
4 interest bearing account and shall be expended only for a
5 subsequent specific purpose project approved by the voters
6 as provided in W.S. 39-15-203(a)(iii) in the five (5) year
7 period immediately following the completion of the specific
8 purpose project. If funds and accrued interest earned in
9 the account are not spent on a subsequently approved
10 specific purpose project within the five (5) year period,
11 the funds and accrued interest shall be transferred to the
12 general fund of the county or municipality as specified in
13 the resolution adopted pursuant to W.S.
14 39-15-203(a)(iii)(A). ~~Excess funds collected on the~~
15 ~~propositions approved prior to January 1, 1989, and any~~
16 ~~interest earned shall be retained by the county treasurer~~
17 ~~for use in any purposes approved by the electors in~~
18 ~~accordance with procedures set forth in this section and~~
19 ~~for refunds of overpayment of taxes imposed pursuant to~~
20 ~~this act upon the order of the department, except that,~~
21 ~~with the approval of the governing bodies adopting the~~
22 ~~initial resolution, the excess funds and any interest~~
23 ~~earned may be used for the needs of the project for which~~
24 ~~the tax was approved.~~

1

2 **39-16-203. Imposition.**

3

4 (a) Taxable event. The following shall apply:

5

6 (ii) The following provisions apply to
7 imposition of the specific purpose excise tax under W.S.
8 39-16-204(a)(ii):

9

10 (A) Before any proposition to impose the
11 tax or incur the debt shall be placed before the electors,
12 the governing body of a county and the governing bodies of
13 at least two-thirds (2/3) of the incorporated
14 municipalities within the county shall adopt a resolution
15 approving the proposition, setting forth a procedure for
16 qualification of a ballot question for placement on the
17 ballot and specifying ~~how~~that any excess funds shall only
18 be expended in accordance with W.S. 39-16-211(b)(iv);

19

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

21

22 (a) In addition to the state tax imposed under W.S.
23 39-16-101 through 39-16-111 any county of the state may
24 impose the following excise taxes and any resort district

1 may impose the tax authorized by paragraph (iv) of this
2 subsection:

3

4 (ii) An excise tax not to exceed two percent
5 (2%) upon sales and storage, use and consumption of
6 tangible personal property, within the county. The total
7 excise tax imposed within any county under this paragraph
8 shall not exceed two percent (2%). The revenue from the tax
9 shall be used in a specified amount for specific purposes
10 authorized by the qualified electors or as specified in
11 W.S. 39-16-211(b)(iv). Specific purposes shall not include
12 ordinary operations of local government except those
13 operations related to a specific project or excess amounts
14 as specified in and expended in accordance with W.S.
15 39-16-211(b)(iv);

16

17 **39-16-211. Distribution.**

18

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

22

23 (iv) If taxes collected exceed the amount
24 ~~necessary~~authorized for the approved purpose as specified

1 in the resolution, the excess funds shall be retained by
2 the county treasurer for one (1) year for refund of
3 overpayments of the tax imposed pursuant to this act upon
4 order of the department. After one (1) year any interest
5 earned on the excess funds and the excess funds less any
6 refunds ordered shall be held by the county treasurer in an
7 interest bearing account and shall be expended only for a
8 subsequent specific purpose project approved by the voters
9 as provided in W.S. 39-16-203(a)(iii) in the five (5) year
10 period immediately following the completion of the specific
11 purpose project. If funds and accrued interest earned in
12 the account are not spent on a subsequently approved
13 specific purpose project within the five (5) year period,
14 the funds and accrued interest shall be transferred to the
15 general fund of the county or municipality as specified in
16 the resolution adopted pursuant to W.S.
17 39-16-203(a)(ii)(A). ~~Excess funds collected on the~~
18 ~~propositions approved prior to January 1, 1989, and any~~
19 ~~interest earned shall be retained by the county treasurer~~
20 ~~for use in any purposes approved by the electors in~~
21 ~~accordance with procedures set forth in this section and~~
22 ~~for refunds of overpayment of taxes imposed pursuant to~~
23 ~~this act upon the order of the department, except that,~~
24 ~~with the approval of the governing bodies adopting the~~

1 ~~initial resolution, the excess funds and any interest~~
2 ~~earned may be used for the needs of the project for which~~
3 ~~the tax was approved.~~

4

5 **Section 2.** This act is effective July 1, 2009.

6

7

(END)