

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.

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

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

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

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

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

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5           (G) The sponsoring entities may agree to  
6 terminate the tax if the tax collected reaches the actual  
7 cost of the completed projects and the amount specified in  
8 the proposition exceeds the actual cost of the completed  
9 projects. The sponsoring entities shall inform the  
10 department of revenue and the county treasurer that the tax  
11 is terminated. Any amount collected in excess of the  
12 amount required to complete the project shall be held by  
13 the county treasurer in an interest bearing account and  
14 shall be expended only for a specific purpose project  
15 approved by the voters as provided in this paragraph in the  
16 five (5) year period immediately following the completion  
17 of the specific purpose project. If funds and accrued  
18 interest earned in the account are not spent on a specific  
19 purpose project within the five (5) year period immediately  
20 following the completion of the special purpose project,  
21 the funds and accrued interest shall be restricted to use  
22 for the construction of roads, streets, water systems and  
23 sewers and shall be distributed by the county treasurer  
24 within the county as follows:

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

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(I) To the county in the proportion that the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county including cities and towns;

(II) To each city and town within the county in the proportion the population of the city or town bears to the population of the county.

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

(iii) An excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county. The total excise tax imposed within any county under this paragraph shall not exceed two percent (2%). The revenue from the tax

1 shall be used in a specified amount for specific purposes  
2 authorized by the qualified electors or as specified in  
3 W.S. 39-15-203(a)(iii)(G). Specific purposes shall not  
4 include ordinary operations of local government except  
5 those operations related to a specific project;

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7 **39-16-203. Imposition.**

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

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11 (ii) The following provisions apply to  
12 imposition of the specific purpose excise tax under W.S.  
13 39-16-204(a)(ii):

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15 (G) The sponsoring entities may agree to  
16 terminate the tax if the tax collected reaches the actual  
17 cost of the completed projects and the amount specified in  
18 the proposition exceeds the actual cost of the completed  
19 projects. The sponsoring entities shall inform the  
20 department of revenue and the county treasurer that the tax  
21 is terminated. Any amount collected in excess of the  
22 amount required to complete the project shall be held by  
23 the county treasurer in an interest bearing account and  
24 shall be expended only for a specific purpose project

1 approved by the voters as provided in this paragraph in the  
2 five (5) year period immediately following the completion  
3 of the specific purpose project. If funds and accrued  
4 interest earned in the account are not spent on a specific  
5 purpose project within the five (5) year period immediately  
6 following the completion of the special purpose project,  
7 the funds and accrued interest shall be restricted to use  
8 for the construction of roads, streets, water systems and  
9 sewers and shall be distributed by the county treasurer  
10 within the county as follows:

11

12 (I) To the county in the proportion  
13 that the population of the county situated outside the  
14 corporate limits of its cities and towns bears to the total  
15 population of the county including cities and towns;

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17 (II) To each city and town within the  
18 county in the proportion the population of the city or town  
19 bears to the population of the county.

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21 **39-16-204. Taxation rate.**

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23 (a) In addition to the state tax imposed under W.S.  
24 39-16-101 through 39-16-111 any county of the state may

1 impose the following excise taxes and any resort district  
2 may impose the tax authorized by paragraph (iv) of this  
3 subsection:

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5 (ii) An excise tax not to exceed two percent  
6 (2%) upon sales and storage, use and consumption of  
7 tangible personal property, within the county. The total  
8 excise tax imposed within any county under this paragraph  
9 shall not exceed two percent (2%). The revenue from the tax  
10 shall be used in a specified amount for specific purposes  
11 authorized by the qualified electors or as specified in  
12 W.S. 39-16-203(a)(ii)(G). Specific purposes shall not  
13 include ordinary operations of local government except  
14 those operations related to a specific project;

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

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(END)