

## HOUSE BILL NO. HB0304

Lodging tax-statewide imposition.

Sponsored by: Representative(s) Jorgensen and Senator(s)  
Meier

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the  
2 statewide excise tax rate on lodging as specified;  
3 repealing the local lodging tax; providing for distribution  
4 of the statewide tax; amending related provisions;  
5 repealing specified exemptions; and providing for an  
6 effective date.

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

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10 **Section 1.** W.S. 39-15-104 by creating a new  
11 subsection (h), 39-15-111 by creating a new subsection (p),  
12 39-15-203(a)(i)(A), 39-15-210 and 39-15-211(a)(intro) are  
13 amended to read:

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15 **39-15-104. Taxation rate.**

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1       (h) Notwithstanding subsections (a) and (b) of this  
2 section, there is levied and shall be paid by the purchaser  
3 an excise tax of four percent (4%) on the sales price paid  
4 for lodging service as provided by W.S. 39-15-103(a)(i)(G).

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6       **39-15-111. Distribution.**

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8       (p) Notwithstanding the provisions of this section,  
9 revenues collected by the department from the tax on  
10 lodging services as provided by W.S. 39-15-104(h) shall be  
11 transferred to the state treasurer to be distributed to  
12 counties as provided by W.S. 39-15-211(a)(i)(B).

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14       **39-15-203. Imposition.**

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

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18               (i) The following provisions apply to imposition  
19 of the general purpose excise tax under W.S.  
20 39-15-204(a)(i):

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22               (A) Except as provided by subparagraph (F)  
23 of this paragraph, no tax shall be imposed under W.S.  
24 39-15-204(a)(i) until the proposition to impose the taxes

1 is submitted to the vote of the qualified electors of the  
2 county, and a majority of those casting their ballots vote  
3 in favor of imposing the taxes. ~~A county may impose both~~  
4 ~~taxes authorized in W.S. 39-15-204(a)(i) and (ii), but the~~  
5 ~~proposition to impose each tax shall be individually stated~~  
6 ~~and voted upon.~~ Except as otherwise provided, excise taxes  
7 imposed under this paragraph shall commence as provided by  
8 W.S. 39-15-207(c) following the election approving the  
9 imposition of the tax;

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11 **39-15-210. Statute of limitations.**

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13 ~~No person shall be liable for payment of the tax imposed~~  
14 ~~under W.S. 39-15-204(a)(ii) for any sale of lodging~~  
15 ~~services made more than one (1) year prior to the date he~~  
16 ~~is notified by the department of revenue of his liability~~  
17 ~~for the tax.~~ There are no specific applicable provisions  
18 for a statute of limitations for this chapter.

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20 **39-15-211. Distribution.**

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22 (a) All revenue collected by the department from the  
23 taxes imposed under W.S. 39-15-204(a)(i), ~~(ii),~~(v) and  
24 (vi) shall be transferred to the state treasurer who shall:

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2           **Section**           **2.** W.S.           39-15-105(a)(viii)(G),  
3 39-15-203(a)(ii), 39-15-204(a)(ii) and 39-15-211(a)(ii) are  
4 repealed.

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6           **Section 3.** The following provisions shall apply:

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8           (a) Any lodging excise tax imposed under W.S.  
9 39-15-203(a)(ii) in effect on the effective date of this  
10 act shall be allowed to continue until the date of the  
11 expiration of the tax. The tax shall not be renewed as  
12 permitted by W.S. 39-15-203(a)(ii).

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14           (b) Upon expiration of any lodging excise tax imposed  
15 under W.S. 39-15-203(a)(ii), the provisions of this act  
16 shall apply.

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18           (c) This act shall apply to any county, city or town  
19 in which no optional lodging excise tax is in effect on the  
20 effective date of this act.

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

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(END)