

HOUSE BILL NO. HB0115

Specific purpose excise tax-voter petition.

Sponsored by: Representative(s) Buchanan, Carson, Illoway, Millin, Pedersen, Teeters and Throne and Senator(s) Burns, Martin, Meier and Ross

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 voter petition to request the imposition of a specific
3 purpose excise tax 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)(A) and
9 39-16-203(a)(ii)(A) are amended to read:

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11 **39-15-203. Imposition.**

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13 (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 (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 excess funds shall be expended or
13 a petition requesting the election shall be signed by at
14 least five percent (5%) of the electors of the county and
15 submitted to the board of county commissioners specifying
16 how excess funds shall be expended;

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18 **39-16-203. Imposition.**

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

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22 (ii) The following provisions apply to
23 imposition of the specific purpose excise tax under W.S.
24 39-16-204(a)(ii):

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(A) Before any proposition to impose the tax or incur the debt shall be placed before the electors, the governing body of a county and the governing bodies of at least two-thirds (2/3) of the incorporated municipalities within the county shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended or a petition requesting the election shall be signed by at least five percent (5%) of the electors of the county and submitted to the board of county commissioners specifying how excess funds shall be expended;

Section 2. This act is effective July 1, 2010.

(END)