

HOUSE BILL NO. HB0030

Specific purpose tax-extension.

Sponsored by: Representative(s) Zwonitzer, Dn.

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 extension of the specific purpose tax as specified;
3 specifying procedures; and providing for an effective date.
4

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

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

10 **39-15-203. Imposition.**
11

12 (a) Taxable event. The following shall apply:
13

14 (iii) The following provisions apply to
15 imposition of the specific purpose excise tax under W.S.
16 39-15-204(a)(iii):
17

1 (B) The revenue from the tax shall be used
2 in a specified amount for specific purposes authorized by
3 the qualified electors. Specific purposes may include one
4 (1) time major maintenance, renovation or reconstruction of
5 a specifically defined section of a public roadway.
6 Specific purposes shall not include ordinary operations of
7 local government except those operations related to a
8 specific project. The proposition to impose the tax may
9 also contain a proposal authorizing the automatic extension
10 of the tax beyond the collection of the amount specified by
11 this paragraph. If the proposal for the automatic
12 extension is approved, the tax shall continue at the same
13 rate approved by the initial ballot until such time as a
14 new proposition to impose a tax is presented to the voters
15 as provided by subparagraph (C) of this paragraph. Any
16 amount collected as a result of an extension under this
17 subparagraph shall be used for public roadways including
18 any roadway project approved under this subparagraph;

19

20 **39-16-203. Imposition.**

21

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

23

1 (ii) The following provisions apply to
2 imposition of the specific purpose excise tax under W.S.
3 39-16-204(a)(ii):

4
5 (B) The revenue from the tax shall be used
6 in a specified amount for specific purposes authorized by
7 the qualified electors. Specific purposes may include one
8 (1) time major maintenance, renovation or reconstruction of
9 a specifically defined section of a public roadway.
10 Specific purposes shall not include ordinary operations of
11 local government except those operations related to a
12 specific project. The proposition to impose the tax may
13 also contain a proposal authorizing the automatic extension
14 of the tax beyond the collection of the amount specified by
15 this paragraph. If the proposal for the automatic
16 extension is approved, the tax shall continue at the same
17 rate approved by the initial ballot until such time as a
18 new proposition to impose a tax is presented to the voters
19 as provided by subparagraph (C) of this paragraph. Any
20 amount collected as a result of an extension under this
21 subparagraph shall be used for public roadways including
22 any roadway project approved under this subparagraph;

23

1 **Section 2.** This act is effective July 1, 2013.

2

3 (END)