HOUSE BILL NO. HB0151

Resort districts-sales and use tax.

Sponsored by: Representative(s) Gingery, Illoway, Jorgensen and Olsen and Senator(s) Larson and Ross

A BILL

for

AN ACT relating to taxation and revenue; increasing the authorized resort sales and use tax rate as specified; providing for termination of the tax; and providing for an effective date.

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

Section 1. W.S. 18-16-107(a)(xxii), 39-15-203(a)(iv), 39-15-204(a)(v), 39-16-203(a)(iii) and 39-16-204(a)(iv) are amended to read:

18-16-107. Powers of district.

(a) Each district may:

(xxii) Impose an optional ~~one percent (1%)~~ sales and use tax pursuant to W.S. 39-15-203 and 39-16-203;

39-15-203. Imposition.

(a) Taxable event. The following shall apply:

(iv) The following ~~provision applies~~ provisions apply to imposition of the resort district excise tax under W.S. 39-15-204(a)(v):

(A) The tax shall be imposed if favorably supported by a resolution adopted by the board of the resort district and approved by a majority of the district voters under W.S. 18-16-119; ~~.~~

(B) The tax may be terminated by a resolution to rescind the tax adopted by the board of the resort district.

39-15-204. Taxation rate.

(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:

(v) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of ~~one percent (1%)~~ three percent (3%) upon retail sales of tangible personal property, admissions and services made within the district by vendors physically situated within the district, the purpose of which is for general revenue for the resort district;

39-16-203. Imposition.

(a) Taxable event. The following shall apply:

(iii) The following ~~provision applies~~ provisions apply to imposition of the resort district excise tax under W.S. 39-16-204(a)(iv):

(A) The tax shall be imposed if favorably supported by a resolution adopted by the board of the resort district and approved by a majority of the district voters under W.S. 18-16-119;~~.~~

(B) The tax may be terminated by a resolution to rescind the tax adopted by the board of the resort district.

39-16-204. Taxation rate.

(a) In addition to the state tax imposed under W.S. 39-16-101 through 39-16-111 any county of the state may impose the following excise taxes and any resort district may impose the tax authorized by paragraph (iv) of this subsection:

(iv) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of ~~one percent (1%)~~ three percent (3%) upon retail sales and storage, use and consumption of tangible personal property as provided by this article made within the resort district, the purpose of which is for general revenue for the resort district;

Section 2. This act is effective July 1, 2007.

(END)