HOUSE BILL NO. HB0329

Local option sales and use tax.

Sponsored by: Representative(s) Harshman and Cohee and Senator(s) Mockler

A BILL

for

AN ACT relating to taxation and revenue; authorizing an increase in the optional sales and use tax for general purposes as specified; increasing the maximum limit of specified local optional taxes; and providing for an effective date.

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

Section 1. W.S. 39-15-204(a)(i) and (iv) and 39-16-204(a)(i) and (iii) are amended to read:

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:

(i) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of ~~one percent (1%)~~ two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county, the purpose of which is for general revenue;

(iv) In no event shall the total excise tax imposed within any county under the provisions of paragraphs (i), (iii) and (vi) of this subsection exceed ~~two percent (2%)~~ three percent (3%);

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:

(i) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of ~~one percent (1%)~~ two percent (2%) upon sales and storage, use and consumption of tangible personal property as provided by this article made within the county, the purpose of which is for general revenue;

(iii) In no event shall the total excise tax imposed within any county under the provisions of paragraphs (i), (ii) and (v) of this subsection exceed ~~two percent (2%)~~ three percent (3%);

Section 2. Nothing in this act shall affect any tax previously imposed under W.S. 39-15-204(a)(i) or 39-16-204(a)(i) and in effect prior to the effective date of this act.

Section 3. This act is effective July 1, 2007.

(END)