

SENATE FILE NO. SF0049

Impact assistance payments.

Sponsored by: Senator(s) Von Flatern and Anderson, J. and
Representative(s) Harshman, Lubnau, Mercer,
Olsen and Steward

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 minimum of optional sales and use taxes required to be
3 imposed by a county to receive industrial siting impact
4 assistance payments; specifying legislative intent and
5 applicability of act and providing for distribution of
6 funds accordingly; and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-15-111(c) and 39-16-111(d) are
11 amended to read:

12

13 **39-15-111. Distribution.**

14

15 (c) If any person commences after the effective date
16 of this act to construct an industrial facility, as that

1 term is defined in W.S. 35-12-102, under a permit issued
2 pursuant to W.S. 35-12-106, or if the federal or state
3 government commences to construct any project within this
4 state with an estimated construction cost as specified in
5 the definition of industrial facility in W.S. 35-12-102 the
6 state treasurer shall thereafter pay to the county
7 treasurer and the county treasurer will distribute to the
8 county, cities and towns of that county in which the
9 industrial facility or project is located, impact
10 assistance payments from the monies available under
11 paragraph (b)(i) of this section. Each payment to the
12 county treasurer shall be equal to the excess of each
13 monthly payment made under paragraph (b)(iii) of this
14 section during the period of construction over the base
15 period amount and shall continue during the period of
16 construction except that in the case of an industrial
17 facility or a federal or state government project which is
18 expected to continue in phases for an indefinite period of
19 time, the state treasurer shall discontinue payments under
20 this section and establish a new base period when
21 construction of any phase has ceased or been substantially
22 completed for twelve (12) consecutive months. The impact
23 assistance payments shall be distributed to the county
24 treasurer and the county treasurer will distribute to the

1 county and to the cities and towns therein based on a ratio
2 established by the industrial siting council during a
3 public hearing held in accordance with W.S. 35-12-110. The
4 industrial siting council shall review the distribution
5 ratio for construction projects on a regular basis and make
6 appropriate adjustments. A governing body which is
7 primarily affected by the facility, or any person issued a
8 permit pursuant to W.S. 35-12-106, may petition the
9 industrial siting council for review and adjustment of the
10 distribution ratio upon a showing of good cause. The impact
11 assistance payment shall be in addition to all other
12 distributions under this section, but no impact assistance
13 payment shall be made for any period in which the county or
14 counties are not imposing ~~the maximum~~ at least a one
15 percent (1%) tax authorized by W.S. 39-15-204(a)(i) and
16 39-16-204(a)(i) ~~as restricted by W.S. 39-15-204(a)(iv) and~~
17 ~~39-16-204(a)(iii)~~ or at least a total of a two percent (2%)
18 sales tax authorized under W.S. 39-15-204(a)(i), (iii) and
19 (vi) and at least a total of a two percent (2%) use tax
20 authorized under W.S. 39-16-204(a)(i), (ii) and (v). For
21 purposes of this subsection, the industrial facility or
22 federal or state government project will be deemed to be
23 located in the county in which a majority of the
24 construction costs will be expended, provided that upon a

1 request from the county commissioners of any adjoining
2 county to the industrial siting council, the council may
3 determine that the social and economic impacts from
4 construction of the industrial facility or federal or state
5 government project upon the adjoining county are
6 significant and establish the ratio of impacts between the
7 counties and certify that ratio to the state treasurer who
8 will thereafter distribute the impact assistance payment to
9 the counties pursuant to that ratio.

10

11 **39-16-111. Distribution.**

12

13 (d) If any person commences after the effective date
14 of this act to construct an industrial facility, as that
15 term is defined in W.S. 35-12-102, under a permit issued
16 pursuant to W.S. 35-12-106, or if the federal or state
17 government commences to construct any project within this
18 state with an estimated construction cost as specified in
19 the definition of industrial facility in W.S. 35-12-102 the
20 state treasurer shall thereafter pay to the county
21 treasurer and the county treasurer will distribute to the
22 county, cities and towns of that county in which the
23 industrial facility or project is located, impact
24 assistance payments from the monies available under

1 paragraph (b)(i) of this section. Each payment to the
2 county treasurer shall be equal to the excess of each
3 monthly payment made under paragraph (b)(iii) of this
4 section during the period of construction over the base
5 period amount and shall continue during the period of
6 construction except that in the case of an industrial
7 facility or a federal or state government project which is
8 expected to continue in phases for an indefinite period of
9 time, the state treasurer shall discontinue payments under
10 this section and establish a new base period when
11 construction of any phase has ceased or been substantially
12 completed for twelve (12) consecutive months. The impact
13 assistance payments shall be distributed to the county
14 treasurer and the county treasurer will distribute to the
15 county and to the cities and towns therein based on a ratio
16 established by the industrial siting council during a
17 public hearing held in accordance with W.S. 35-12-110. The
18 impact assistance payment shall be in addition to all other
19 distributions under this section, but no impact assistance
20 payment shall be made for any period in which the county or
21 counties are not imposing ~~the maximum~~ at least a one
22 percent (1%) tax authorized by W.S. 39-15-204(a)(i) and
23 39-16-204(a)(i) ~~as restricted by W.S. 39-15-204(a)(iv) and~~
24 ~~39-16-204(a)(iii)~~ or at least a total of a two percent (2%)

1 sales tax authorized under W.S. 39-15-204(a)(i), (iii) and
2 (vi) and at least a total of a two percent (2%) use tax
3 authorized under W.S. 39-16-204(a)(i), (ii) and (v). For
4 purposes of this subsection, the industrial facility or
5 federal or state government project will be deemed to be
6 located in the county in which a majority of the
7 construction costs will be expended, provided that upon a
8 request from the county commissioners of an adjoining
9 county to the industrial siting council, the council may
10 determine that the social and economic impacts from
11 construction of the industrial facility or federal or state
12 government project upon the adjoining county are
13 significant and establish the ratio of impacts between the
14 counties and certify that ratio to the state treasurer who
15 will thereafter distribute the impact assistance payment to
16 the counties pursuant to that ratio.

17

18 **Section 2.** This act is intended to clarify the effect
19 of 2007 Wyoming Session Laws, Chapter 133. The legislature
20 did not intend to require any county, city or town to
21 impose the additional one percent (1%) general purpose
22 optional excise tax authorized by that act in order to
23 receive distributions under W.S. 39-15-111(c) or
24 39-16-111(d). The distribution of funds pursuant to W.S.

1 39-15-111(c) and 39-16-111(d) after the enactment of 2007
2 Wyoming Session Laws, Chapter 133 until the effective date
3 of this act should be made without any such additional
4 requirement. To the extent any funds were not so
5 distributed based upon such additional requirement, those
6 funds shall be distributed in accordance with the
7 provisions of this act upon this act becoming effective.

8

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

13

14 (END)