

HOUSE BILL NO. HB0049

Yellowstone infrastructure.

Sponsored by: Representative(s) Gingery and Krone and
Senator(s) Christensen, Coe and Dockstader

A BILL

for

1 AN ACT relating to sales and use tax; providing for
2 imposition of a sales and use tax in Yellowstone National
3 Park as specified; providing for distribution and
4 expenditure of revenue collected from the tax; and
5 providing for an effective date.

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

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9 **Section 1.** W.S. 39-15-203(a) by creating a new
10 paragraph (vi), 39-15-204 by creating a new subsection (b),
11 39-15-211 by creating a new subsection (d), 39-16-203(a) by
12 creating a new paragraph (v), 39-16-204 by creating a new
13 subsection (b) and 39-16-211 by creating a new subsection
14 (d) are amended to read:

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16 **39-15-203. Imposition.**

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

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4 (vi) The following provisions apply to the
5 imposition of the Yellowstone infrastructure tax under W.S.
6 39-15-204(b):

7

8 (A) There is levied an excise tax upon
9 retail sales of tangible personal property, admissions and
10 services made within the boundaries of Yellowstone National
11 Park within Wyoming;

12

13 (B) The tax under this section shall be in
14 addition to and not in lieu of any optional tax imposed
15 under this section;

16

17 (C) For the purposes of this section, the
18 boundaries of Yellowstone National Park shall be the
19 boundaries of the park which are provided by 16 U.S.C. §
20 21a et seq. and located within Wyoming.

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22 **39-15-204. Taxation rate.**

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1 (b) In addition to the state tax imposed under W.S.
2 39-15-101 through 39-15-111 and any tax imposed under W.S.
3 39-15-203(a)(i) through (v), and except as otherwise
4 provided there is levied and shall be paid by the purchaser
5 on all sales an excise tax of one percent (1%) upon all
6 events as provided by W.S. 39-15-203(a)(vi).

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8 **39-15-211. Distribution.**

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10 (d) All revenue collected by the department from the
11 tax imposed by W.S. 39-15-203(a)(vi) shall be transferred
12 to the state treasurer who shall:

13
14 (i) Deduct one percent (1%) to defray the costs
15 of collecting the tax and administrative expenses incident
16 thereto which shall be deposited into the general fund;

17
18 (ii) Deposit the remainder into an account which
19 is under the control of the department of state parks and
20 cultural resources. The director of the department shall
21 contract with the superintendent of Yellowstone National
22 Park for expenditure of the funds. A contract under this
23 paragraph shall provide for expenditure of funds for
24 infrastructure within the boundaries of Yellowstone

1 National Park, which infrastructure is owned by the federal
2 government including, without limitation, roads, sewers,
3 water supply, trails and bike paths. No expenditure under
4 this paragraph shall be made for properties owned or used
5 primarily for the provision of goods or services by
6 concessionaires operating within the park.

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8 **39-16-203. Imposition.**

9
10 (a) Taxable event. The following shall apply:

11
12 (v) The following provisions apply to the
13 imposition of the Yellowstone infrastructure tax under W.S.
14 39-15-204(b):

15
16 (A) There is levied an excise tax upon
17 sales and storage, use and consumption of tangible personal
18 property as provided by this article made within the
19 boundaries of Yellowstone National Park within Wyoming;

20
21 (B) The tax under this section shall be in
22 addition to and not in lieu of any optional tax imposed
23 under this section;

24

1 (C) For the purposes of this section, the
2 boundaries of Yellowstone National Park shall be the
3 boundaries of the park which are provided by 16 U.S.C. §
4 21a et seq. and located within Wyoming.

5
6 **39-16-204. Taxation rate.**

7
8 (b) In addition to the state tax imposed under W.S.
9 39-16-101 through 39-16-111 and any tax imposed under W.S.
10 39-16-203(a)(i) through (iv), and except as otherwise
11 provided there is levied and shall be paid by the purchaser
12 on all sales and storage, use and consumption an excise tax
13 of one percent (1%) upon all events as provided by W.S.
14 39-15-203(a)(vi).

15
16 **39-16-211. Distribution.**

17
18 (d) All revenue collected by the department from the
19 tax imposed by W.S. 39-16-203(a)(v) shall be transferred to
20 the state treasurer who shall:

21
22 (i) Deduct one percent (1%) to defray the costs
23 of collecting the tax and administrative expenses incident
24 thereto which shall be deposited into the general fund;

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(ii) Deposit the remainder into an account which is under the control of the department of state parks and cultural resources. The director of the department shall contract with the superintendent of Yellowstone National Park for expenditure of the funds. A contract under this paragraph shall provide for expenditure of funds for infrastructure within the boundaries of Yellowstone National Park, which infrastructure is owned by the federal government including, without limitation, roads, sewers, water supply, trails and bike paths. No expenditure under this paragraph shall be made for properties owned or used primarily for the provision of goods or services by concessionaires operating within the park.

Section 2. This act is effective July 1, 2012

(END)