

HOUSE BILL NO. HB0132

Sales and use tax distributions.

Sponsored by: Representative(s) Petroff

A BILL

for

1 AN ACT relating to taxation and revenue; modifying
2 distribution of sales and use taxes as specified; repealing
3 obsolete provisions; 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. 39-15-111(b)(i), (iii)(intro) and (f)
8 and 39-16-111(b)(i), (iii)(intro) and (c) are amended to
9 read:

10

11 **39-15-111. Distribution.**

12

13 (b) Revenues earned under W.S. 39-15-104 during each
14 fiscal year shall be recognized as revenue during that
15 fiscal year for accounting purposes. Revenue collected by
16 the department under W.S. 39-15-104 shall be transferred to
17 the state treasurer who shall:

1

2 (i) Credit ~~sixty nine percent (69%)~~ sixty-four
3 percent (64%) to the state general fund except as provided
4 by subsections (c) and (d) of this section and less any
5 credit allowed pursuant to W.S. 39-15-107(b) (xi);

6

7 (iii) From the remaining share, ~~until June 30,~~
8 ~~2004, deduct an amount equivalent to one half percent~~
9 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one
10 percent (1%) of the tax collected under W.S. 39-15-104.
11 From this amount, the state treasurer shall distribute
12 ~~until June 30, 2004, twenty thousand dollars (\$20,000.00)~~
13 ~~and thereafter~~ forty thousand dollars (\$40,000.00) annually
14 to each county in equal monthly installments and then
15 distribute the remainder to each county in the proportion
16 that the total population of the county bears to the total
17 population of the state. The balance shall then be paid
18 monthly to the treasurers of the counties, cities and towns
19 for payment into their respective general funds. The
20 percentage of the balance that will be distributed to each
21 county and its cities and towns will be determined by
22 computing the percentage that net sales taxes collected
23 attributable to vendors in each county including its cities
24 and towns bear to total net sales taxes collected of

1 vendors in all counties including their cities and towns.
2 Subject to subsection (h) of this section, this percentage
3 of the balance shall be distributed within each county as
4 follows:

5
6 (f) In addition to the distribution specified in
7 subsection (b) of this section, ~~until June 30, 2004,~~
8 ~~twenty nine and one half percent (29.5%) and thereafter~~
9 ~~thirty one percent (31%)~~ thirty-six percent (36%) of sales
10 taxes collected from out-of-state vendors shall be
11 distributed to counties, cities and towns in the same
12 percentage as determined in paragraph (b)(iii) of this
13 section.

14
15 **39-16-111. Distribution.**

16
17 (b) Revenues earned under this article during each
18 fiscal year shall be recognized as revenue during that
19 fiscal year for accounting purposes. Revenue collected by
20 the department from the taxes imposed by this article shall
21 be transferred to the state treasurer who shall:

22
23 (i) Credit ~~sixty nine percent (69%)~~ sixty-four
24 percent (64%) to the general fund except as provided by

1 subsections (d) and (e) of this section and less any credit
2 allowed pursuant to W.S. 39-16-107(b)(viii);

3
4 (iii) From the remaining share, ~~until June 30,~~
5 ~~2004, deduct an amount equivalent to one half percent~~
6 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one
7 percent (1%) of the tax collected under W.S. 39-16-104.
8 From this amount, the state treasurer shall distribute
9 ~~until June 30, 2004, five thousand dollars (\$5,000.00) and~~
10 ~~thereafter~~ ten thousand dollars (\$10,000.00) annually to
11 each county in equal monthly installments and then
12 distribute the remainder to each county in the proportion
13 that the total population of the county bears to the total
14 population of the state. The remainder shall then be paid
15 monthly to the treasurers of the counties, cities and towns
16 for payment into their respective general funds. The
17 percentage of the remainder that will be distributed to
18 each county and its cities and towns will be determined by
19 computing the percentage that net use taxes collected
20 attributable to vendors in each county including its cities
21 and towns bear to total net use taxes collected of vendors
22 in all counties including their cities and towns. The
23 distribution shall be as follows:

24

(c) In addition to the distribution in subsection (b) of this section, ~~until June 30, 2004, twenty nine and one half percent (29.5%) and thereafter thirty one percent (31%)~~ thirty-six percent (36%) of use taxes accruing from out-of-state vendors shall be distributed to counties, cities and towns in the same percentage as determined in paragraph (b)(iii) of this section.

8

9 **Section 2.** This act is effective July 1, 2014.

10

11

(END)