

HOUSE BILL NO. HB0020

Clarification of duties of treasurer's office.

Sponsored by: Select Committee on Capital Financing &
Investments

A BILL

for

1 AN ACT relating to the administration of government;
2 clarifying statutory duties; requiring entities to provide
3 direction to the state treasurer on the allocation and
4 distribution of funds as specified; requiring submission of
5 acknowledgement and receipt as specified; and providing for
6 an effective date.

7

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

9

10 **Section** **1.** W.S. 9-2-113(a), 9-2-1026.5(b),
11 9-3-201(c), 9-5-104(b)(intro), 9-15-103(c), 11-18-109,
12 11-25-105(h), 14-1-205(b), 15-5-422(a), 16-9-209(e),
13 17-4-131(a), 24-2-110(c)(intro), 26-4-102(b)(intro),
14 26-10-107, 26-33-108, 27-3-202, 27-3-205(a), 27-3-211(a),
15 27-14-704(b), 31-9-208, 31-9-409, 33-3-107, 33-7-103(b),

1 33-9-108, 33-10-114(a), 33-12-139(c), 39-14-109(f)(ii),
2 39-14-209(f)(ii), 39-14-309(f)(ii), 39-14-409(f)(ii),
3 39-14-509(f)(ii), 39-14-609(f)(ii), 39-14-709(f)(ii),
4 39-15-111(b)(intro), (i), (ii), (iii)(intro) and (c),
5 39-15-203(a)(iii)(F), 39-15-211(a)(intro), (ii)(C) and
6 (b)(intro), 39-16-111(b)(intro), (i), (ii), (iii)(intro)
7 and (d), 39-16-203(a)(ii)(F), 39-16-211(a)(intro),
8 (b)(intro) and (i), 39-17-111(a), (b), (c)(intro),
9 (d)(intro), (ii) and (f), 39-17-211(a) through (c)
10 (d)(intro) and (e), 39-18-111(a)(intro) and
11 39-22-111(a)(intro) and (ii) are amended to read:

12

13 **9-2-113. Division of vocational rehabilitation;**
14 **federal and state funds; custody and disbursement by state**
15 **treasurer; gifts.**

16

17 (a) The state treasurer is the custodian of all funds
18 received from the federal government for vocational
19 rehabilitation or to implement any agreements authorized by
20 this act. The ~~state treasurer~~ division of vocational
21 rehabilitation shall disburse federal and state funds
22 available for those purposes ~~upon certification by the~~

1 ~~division~~ and submit receipt and acknowledgement to the
2 state treasurer.

3
4 **9-2-1026.5. Federal library funds.**

5
6 (b) The state treasurer is custodian of all federal
7 funds allocated to the state for statewide library
8 services. ~~and~~ The director shall disburse the funds ~~on the~~
9 ~~requisition of the director and~~ subject to ~~other~~ all
10 provisions of law and submit receipt and acknowledgement to
11 the state treasurer.

12
13 **9-3-201. Group prepaid plans authorized; agreements**
14 **with insurance companies authorized; limitation on**
15 **authorized plans and companies; payroll deductions; self-**
16 **insurance programs; optional school district participation**
17 **in plan.**

18
19 (c) Upon a request in writing from any employee of
20 the state of Wyoming, any covered political subdivision
21 thereof or a participating school district, the state
22 ~~treasurer~~ auditor or the proper officer in any political
23 subdivision or school district may deduct from the wages of

1 the employee the amount of the premium which the employee
2 has agreed to pay for the prepaid plans or insurance, and
3 to pay or remit the payment directly to the prepaid plan or
4 insurance company issuing the group plan or insurance.

5
6 **9-5-104. State building commission; state office**
7 **buildings; authority to maintain; rental; use of proceeds.**

8
9 (b) Every department occupying space in a building
10 authorized under subsection (a) of this section, if
11 required to do so by the general services division, in
12 accordance with rules of the state building commission,
13 shall pay to the ~~state treasurer~~ general services division
14 an annual rental plus a pro rata share of maintenance,
15 janitorial services, utilities and other overhead costs
16 necessary to maintain the building in as good a condition
17 as reasonable and proper use will permit. Payments under
18 this subsection shall be made to the ~~state treasurer~~
19 general services division for deposit into a separate
20 account, with receipt and acknowledgement submitted to the
21 state treasurer, to be allocated as follows:

1 **9-15-103. Wyoming wildlife and natural resource trust**
2 **account created; income account created; expenditures;**
3 **purposes.**

4
5 (c) Individuals and other entities may also grant,
6 give, transfer, bequest or donate funds to the trust
7 account or the income account. Such funds shall be
8 credited by the board, with receipt and acknowledgement
9 submitted to the state treasurer, to either the trust
10 account or the income account, as appropriate, in a manner
11 consistent with the conditions attached to their receipt.

12
13 **11-18-109. Disposition of collected fees and monies**
14 **in general fund; payment of expenses of board.**

15
16 (a) All fees and monies collected by the Wyoming
17 livestock board or any of its officers, agents or
18 employees, not specifically required by law to be credited
19 to a different fund, shall be placed by the ~~state treasurer~~
20 board in the general fund with receipt and acknowledgement
21 submitted to the state treasurer.

1 (b) The expenses incurred in the conduct of the
2 business of the Wyoming livestock board, the state
3 veterinarian and the director, including the per diem of
4 members of the board, the salaries or wages of the
5 director, deputy state veterinarians and other necessary
6 employees, traveling expenses, furnishing of offices,
7 stationery, supplies and all other expenditures necessary
8 and incident thereto, shall be paid out of the general fund
9 appropriations provided by law. All expenses shall be
10 itemized on the proper vouchers, approved by the director,
11 covered by proper receipts, and paid by the state ~~treasurer~~
12 auditor from money appropriated by law.

13

14 **11-25-105. Pari-mutuel permits; fees and reports;**
15 **disposition of funds; enforcement of provisions.**

16

17 (h) The commission shall observe and supervise the
18 conduct of pari-mutuel wagering under permits issued by the
19 commission and shall appoint one (1) of its members or
20 employ one (1) or more persons to represent the commission
21 in the administration and enforcement of this act and in
22 the supervision of the conduct of pari-mutuel wagering and
23 the events in connection therewith under each permit

1 issued. Representatives of the commission shall have access
2 to the events and to the pari-mutuel booths and records and
3 shall be paid an amount determined by the commission plus
4 expenses and mileage as fixed by law for state officers,
5 payment therefor to be made by the state ~~treasurer~~auditor.

6
7 **14-1-205. Application to department of transportation**
8 **for emancipated status on driver's license; fee.**

9
10 (b) An applicant under this section shall pay two
11 dollars (\$2.00) to the division. The ~~state treasurer~~
12 department of transportation shall deposit the fees in the
13 manner prescribed by law for driver's license and
14 identification card fees and submit receipt and
15 acknowledgement to the state treasurer.

16
17 **15-5-422. Payments; when and how made; protections;**
18 **nonassignability; qualified domestic relations order.**

19
20 (a) Payments made under this article shall be made to
21 the beneficiaries on or before the fifth day of each month
22 and shall be made by voucher drawn against the firemen's
23 pension account and paid by the state ~~treasurer~~auditor out

1 of the account. No payments made under this article are
2 subject to judgment, attachment, execution, garnishment or
3 other legal process and are not assignable nor shall the
4 board recognize any assignment nor pay over any sum
5 assigned.

6
7 **16-9-209. Special fee.**

8
9 (e) Except as provided in subsection (g) of this
10 section, all special fees billed and collected by a local
11 exchange company or radio communications service provider
12 shall be transmitted to the ~~state treasurer~~ public service
13 commission not later than the last day of the month
14 following the end of the month in which the special fee is
15 collected. All special fees received by the ~~state~~
16 ~~treasurer~~ public service commission shall be deposited in
17 the account established by W.S. 16-9-208 with receipt and
18 acknowledgement submitted to the state treasurer.

19
20 **17-4-131. Disposition of fees.**

21
22 (a) The ~~state treasurer~~ secretary of state, shall
23 credit sixty percent (60%) of all fees collected ~~by the~~

1 ~~secretary of state~~ under W.S. 17-4-101 through 17-4-130 to
2 the general fund and the balance to a separate account.
3 Annually, on July 1, monies within the account in excess of
4 three hundred fifty thousand dollars (\$350,000.00) shall be
5 credited to the general fund. Pooled interest on the
6 account shall be credited to the general fund. The
7 secretary of state shall submit receipt and acknowledgement
8 of all deposits and credits under this section to the state
9 treasurer.

10
11 **24-2-110. Cooperation with counties in construction**
12 **and maintenance of county roads; allocation of costs;**
13 **state-county road construction account established.**

14
15 (c) The gasoline license tax revenues distributed by
16 the ~~state treasurer~~ department of transportation under W.S.
17 39-17-111(d)(ii) shall be sent to the county treasurers of
18 the various counties and placed in a separate fund in each
19 county earning its own interest and be expended by the
20 board of county commissioners solely for the road
21 construction and maintenance fund program and as otherwise
22 provided in this subsection. This money shall be allocated
23 as follows:

1

2 **26-4-102. Record of receipts; payment to treasurer;**
3 **credit to fund.**

4

5 (b) The commissioner shall promptly ~~pay~~ deposit all
6 monies he receives from any charges to the ~~state treasurer~~
7 ~~for credit to the~~ general fund, with receipt and
8 acknowledgement submitted to the state treasurer, except
9 that:

10

11 **26-10-107. Account; disbursement.**

12

13 (a) Out of each fee the commissioner receives for
14 application for an original agent's license as provided in
15 W.S. 26-4-101(a)(v)(A)(I) and (B)(I), and deposits with the
16 state treasurer, the ~~state treasurer~~ commissioner, shall
17 place sixty percent (60%) thereof in an account of the
18 state board of insurance agent's examiners and the
19 remaining forty percent (40%) in the general fund. If the
20 amount in the account exceeds the sum of five thousand
21 dollars (\$5,000.00), the excess shall be deposited in the
22 general fund. The commissioner shall submit receipt and

1 acknowledgement of all deposits under this section to the
2 state treasurer.

3
4 (b) The ~~state treasurer~~ commissioner shall make
5 payments out of the account on warrants drawn by the state
6 auditor, upon vouchers issued and signed by the president
7 and secretary-treasurer of the board, for any expenditure
8 required to carry out lawful board duties.

9
10 **26-33-108. Payments from account.**

11
12 The state ~~treasurer~~ auditor, at the direction of the
13 commissioner, shall issue a warrant in satisfaction of each
14 claim submitted to him against the account after receipt of
15 a certified copy of a final judgment from a court having
16 jurisdiction, or a settlement agreement signed by a
17 claimant, a qualified representative of the insurance
18 carrier and the commissioner, with original signatures. The
19 warrant shall be for the amount exceeding fifty thousand
20 dollars (\$50,000.00) or limits of other underlying
21 coverage, if greater, set forth in the judgment or
22 settlement, subject to the limitation that the amounts paid
23 from the account shall not exceed one million dollars

1 (\$1,000,000.00) in any calendar year for one (1) or more
2 awards or settlements against an individual physician.

3
4 **27-3-202. Administration of fund.**

5
6 (a) The ~~state treasurer~~ department is the custodian
7 of the fund and shall administer the fund and issue
8 warrants upon the fund in accordance with the directions of
9 the department or regulations of the commission. ~~He~~ The
10 state treasurer shall maintain a clearing account, an
11 unemployment trust fund account and a benefit account
12 separately within the fund as specified by the department.

13
14 (b) All funds payable to the fund shall be deposited
15 by the department or its authorized representative ~~with the~~
16 ~~state treasurer~~ in the clearing account, with receipt and
17 acknowledgement submitted to the state treasurer. In
18 addition, all funds collected from the employment support
19 fund under W.S. 27-3-505(a) shall be deposited by the
20 department in the clearing account, for clearance only, and
21 shall not become a part of the fund. After clearance, funds
22 collected for the employment support fund under W.S.
23 27-3-505(a) shall be deposited in the employment support

1 fund created by W.S. 27-3-211. Thereafter, refunds payable
2 pursuant to W.S. 27-3-515 may be paid from the clearing
3 account upon warrants issued by the ~~treasurer~~ state auditor
4 under regulation of the commission. Remaining funds in the
5 clearing account shall be immediately deposited with the
6 United States secretary of the treasury in Wyoming's
7 account within the unemployment trust fund established
8 pursuant to 42 U.S.C. § 1104(e).

9
10 (c) The benefit account consists of all funds
11 withdrawn from Wyoming's account in the unemployment trust
12 fund. Funds shall be withdrawn from Wyoming's account only
13 for the payment of benefits in accordance with regulations
14 of the commission, except as provided by W.S. 27-3-204. The
15 department shall withdraw funds from the unemployment trust
16 fund in amounts necessary to pay benefits for a reasonable
17 future period. Withdrawals from the unemployment trust fund
18 shall not exceed the balance of Wyoming's account within
19 the trust fund. Upon receipt, the ~~treasurer~~ department
20 shall deposit the funds in the benefit account, with
21 receipt and acknowledgement submitted to the state
22 treasurer, and shall issue warrants for the payment of
23 benefits from the benefit account. Any funds remaining

1 unclaimed or unpaid in the benefit account after the
2 expiration of the period for which they were withdrawn
3 shall be deducted from estimates and used for the payment
4 of benefits during succeeding periods or deposited with the
5 United States secretary of the treasury in Wyoming's
6 account in the unemployment trust fund.

7

8 (d) Except as otherwise provided by this act, the
9 ~~state treasurer~~ department may deposit funds of the
10 clearing and benefit accounts, under regulation of the
11 commission and separate from other state funds, in an
12 approved public depository in the manner provided by W.S.
13 9-4-801 through 9-4-815. Any collateral pledged for this
14 purpose shall be separate from collateral pledged to secure
15 other state funds. All funds recovered from losses
16 sustained by the fund shall be deposited ~~by the treasurer~~
17 into the fund. The department may request an examination of
18 any return or report of a national banking association
19 required by this act pursuant to 26 U.S.C. § 3305(c).

20

21 (e) Warrants for payment of benefits and refunds from
22 the benefit and clearing accounts shall be signed by the

1 ~~treasurer~~ state auditor and the department or its
2 authorized agent.

3

4 **27-3-205. Employment security administration account.**

5

6 (a) The employment security administration account is
7 established and shall be administered by the ~~state~~
8 ~~treasurer~~ department. The department, with receipt and
9 acknowledgement submitted to the state treasurer, may
10 deposit funds within the account separate from other state
11 funds in an approved public depository in accordance with
12 W.S. 9-4-801 through 9-4-815. Funds deposited into the
13 account are available to the department for expenditure in
14 accordance with this act and shall not be transferred to
15 any other account. Account expenditures, except funds
16 received pursuant to W.S. 27-3-204, shall be only for the
17 payment of necessary administrative expenses of this act as
18 determined by the United States secretary of labor and for
19 the establishment and maintenance of public employment
20 offices pursuant to W.S. 9-2-2601(e). All funds deposited
21 into the account pursuant to W.S. 27-3-204 shall remain a
22 part of the unemployment compensation fund and shall be
23 used in accordance with W.S. 27-3-204.

1

2 **27-3-211. Employment support fund established.**

3

4 (a) There is established the employment support fund.

5 Revenues allocated pursuant to W.S. 27-3-505(a) shall be

6 credited to the employment support fund by the department,

7 with receipt and acknowledgement submitted to the state

8 treasurer. The state treasurer shall invest available

9 revenues in the fund in accordance with law, and earnings

10 from those investments shall be credited to the fund. The

11 monies in the employment support fund shall not revert to

12 the general fund at the end of any fiscal year, except that

13 any unappropriated amounts remaining in the fund at the end

14 of any fiscal year shall be transferred by the state

15 treasurer to the state unemployment insurance trust fund

16 created pursuant to W.S. 27-3-209.

17

18 **27-14-704. Worker's compensation revenue bonds;**

19 **department determination; issuance by state loan and**

20 **investment board; bonding procedure, terms and conditions.**

21

22 (b) Revenue bonds issued pursuant to this section are

23 limited obligations payable solely from and secured by

1 funds deposited within the worker's compensation account as
2 created under W.S. 27-14-701(a) and the worker's
3 compensation claims payment account. The bondholders may
4 not look to any general or other fund for payment of the
5 bonds except for revenues pledged therefor. The revenue
6 bonds shall not constitute an indebtedness or a debt within
7 the meaning of any constitutional or statutory provision or
8 limitation. The bonds shall not be considered or held to
9 be general obligations of the state but shall constitute
10 limited obligations of the state and the board shall not
11 pledge the state's full faith and credit for payment of the
12 bonds. Each series of bonds may be issued by the board at
13 public or private sale, in denominations and registered
14 form, with such provision for conversion or exchange, for
15 establishing interest rates or methods of determining rates
16 on a variable or fixed rate basis, for establishing
17 maturities and redemption provisions, as determined by the
18 board. The bonds shall be payable ~~at the office of the~~
19 ~~state treasurer or~~ at the office of a fiscal agent
20 designated by the board. The state loan and investment
21 board shall not issue any revenue bonds under this section
22 unless the sale results in an economic benefit to the
23 worker's compensation program as determined by the board.

1 In all other respects, the board may prescribe the form and
2 terms of the revenue bonds and shall do whatever is lawful
3 and necessary for their issuance and payment. Action taken
4 by the board under this section shall be approved by a
5 majority of its members.

6

7 **31-9-208. Disposition of security; judgments payable**
8 **therefrom; return of balance.**

9

10 Security deposited in compliance with the requirements of
11 W.S. 31-9-202, 31-9-203 and 31-9-205 through 31-9-209 shall
12 be placed by the division in ~~the custody of the state~~
13 ~~treasurer~~ an account maintained for the purposes of this
14 section and shall be applicable only to the payment of a
15 judgment rendered against the person on whose behalf the
16 deposit was made, for damages arising out of the accident
17 in question in an action at law, begun not later than one
18 (1) year after date of the accident, or within one (1) year
19 after the date of deposit of any security under W.S.
20 31-9-205(a)(iii), and any balance thereof shall be returned
21 to the depositor or his personal representative when
22 satisfactory evidence has been filed with the division that
23 there has been a release from liability, a final

1 adjudication of nonliability, a warrant for confession of
2 judgment or an acknowledged agreement, in accordance with
3 W.S. 31-9-203(a)(iv), or whenever, after the expiration of
4 one (1) year from the date of the accident, or within one
5 (1) year after the date of deposit of any security, W.S.
6 31-9-205(a)(iii), the division is given reasonable evidence
7 that there is no action pending and no judgment rendered in
8 any action left unpaid.

9
10 **31-9-409. Cash and securities deposited with the**
11 **director.**

12
13 (a) Proof of financial responsibility may be
14 evidenced by the certificate of the ~~state treasurer~~
15 director of the department of transportation that the
16 person named therein has deposited ~~with him~~ twenty-five
17 thousand dollars (\$25,000.00) in cash, or securities as
18 provided by W.S. 9-4-821 or as may legally be purchased for
19 trust funds of a market value of twenty-five thousand
20 dollars (\$25,000.00). The ~~state treasurer~~ director shall
21 not accept any deposit and issue a certificate therefor and
22 the division shall not accept the certificates unless
23 accompanied by evidence that there are no unsatisfied

1 judgments of any character against the depositor in the
2 county where the depositor resides. The director shall
3 submit receipt and acknowledgement of all deposits and
4 payments under this section to the state treasurer.

5
6 (b) The deposit shall be held by the ~~state treasurer~~
7 director to satisfy, in accordance with this act, any
8 execution on a judgment issued against the person making
9 the deposit, for damages, including damages for care and
10 loss of services, because of bodily injury to or death of
11 any person, or for damages because of injury to or
12 destruction of property including the loss of use thereof,
13 resulting from the ownership, maintenance, use or operation
14 of a motor vehicle after the deposit was made. Money or
15 securities so deposited is not subject to attachment or
16 execution unless the attachment or execution arises out of
17 a suit for damages as provided by this subsection.

18
19 **33-3-107. Fees; collection; certified public**
20 **accountant's account; disbursements; transfer of existing**
21 **funds.**

1 All fees collected under the provisions of this act shall
2 be ~~paid~~ remitted by the secretary of the board at the end
3 of each month ~~into the Wyoming state treasury~~ to the state
4 treasurer. The ~~Wyoming~~ state treasurer shall ~~account for~~
5 deposit all collections and other funds of the board in a
6 separate account. All funds of any organization of
7 certified public accountants held by the Wyoming state
8 treasurer on the effective date of this act shall be
9 transferred to and become a part of the certified public
10 accountant's account.

11

12 **33-7-103. State board of barber examiners; election**
13 **of officers; duties of secretary-treasurer; disposition of**
14 **money received.**

15

16 (b) Each fee required shall be paid in advance and
17 shall be received and collected as provided by law. The
18 board shall remit all fees and money received to the state
19 treasurer. The state treasurer shall place the money in a
20 separate account. The money so received and placed in the
21 account may be used by the members of the board in
22 defraying their actual expenses and per diem allowance as

1 hereinafter provided in carrying out the provisions of this
2 act.

3

4 **33-9-108. Disposition of fees.**

5

6 All fees and money shall be received and collected as
7 provided by law. The board shall remit all fees and money
8 received to the state treasurer. The state treasurer place
9 the money in a separate account which shall be subject at
10 all times to warrant of the state auditor drawn upon
11 vouchers issued and signed by the president and the
12 secretary-treasurer of the board.

13

14 **33-10-114. Disposition of money collected; expenses**
15 **of board; compensation of members.**

16

17 (a) All money shall be received and collected as
18 provided by law. All money received or collected under this
19 chapter shall be ~~paid~~ remitted to the state treasurer by
20 the board for deposit in a separate account. The money in
21 the account is subject at all times to the warrant of the
22 state auditor drawn upon written requisition attested by

1 the executive director of the board for the payment of any
2 board expenses.

3
4 **33-12-139. Fees; disposition of fees.**

5
6 (c) Each fee required shall be paid in advance and
7 shall be received and collected as provided by law. The
8 board shall remit all fees and money received to the state
9 treasurer. The state treasurer shall place the money in a
10 separate account.

11
12 **39-14-109. Taxpayer remedies.**

13
14 (f) Escrow. The following shall apply:

15
16 (ii) If severance taxes are paid under protest
17 to the extent of and due to an appeal pending before the
18 state board of equalization or any court of competent
19 jurisdiction, the ~~state treasurer~~ department shall deposit
20 that protested amount under appeal in a separate interest
21 bearing escrow account and withhold distribution until a
22 final decision on the appeal has been rendered by the state
23 board of equalization or the court. To the extent the

1 taxpayer prevails in the appeal, the ~~state treasurer~~
2 department shall refund that amount under appeal, plus
3 interest earned thereon, to the taxpayer within thirty (30)
4 days from the day the final decision is rendered. If the
5 taxpayer pays to the state an amount in excess of the
6 protested amount under appeal, the excess shall be
7 distributed as provided by law;

8
9 **39-14-209. Taxpayer remedies.**

10
11 (f) Escrow. The following shall apply:

12
13 (ii) If severance taxes are paid under protest
14 to the extent of and due to an appeal pending before the
15 state board of equalization or any court of competent
16 jurisdiction, the ~~state treasurer~~ department shall deposit
17 that protested amount under appeal in a separate interest
18 bearing escrow account and withhold distribution until a
19 final decision on the appeal has been rendered by the state
20 board of equalization or the court. To the extent the
21 taxpayer prevails in the appeal, the ~~state treasurer~~
22 department shall refund that amount under appeal, plus
23 interest earned thereon, to the taxpayer within thirty (30)

1 days from the day the final decision is rendered. If the
2 taxpayer pays to the state an amount in excess of the
3 protested amount under appeal, the excess shall be
4 distributed as provided by law;

5
6 **39-14-309. Taxpayer remedies.**

7
8 (f) Escrow. The following shall apply:

9
10 (ii) If severance taxes are paid under protest
11 to the extent of and due to an appeal pending before the
12 state board of equalization or any court of competent
13 jurisdiction, the ~~state treasurer~~department shall deposit
14 that protested amount under appeal in a separate interest
15 bearing escrow account and withhold distribution until a
16 final decision on the appeal has been rendered by the state
17 board of equalization or the court. To the extent the
18 taxpayer prevails in the appeal, the ~~state treasurer~~
19 department shall refund that amount under appeal, plus
20 interest earned thereon, to the taxpayer within thirty (30)
21 days from the day the final decision is rendered. If the
22 taxpayer pays to the state an amount in excess of the

1 protested amount under appeal, the excess shall be
2 distributed as provided by law;

3
4 **39-14-409. Taxpayer remedies.**

5
6 (f) Escrow. The following shall apply:

7
8 (ii) If severance taxes are paid under protest
9 to the extent of and due to an appeal pending before the
10 state board of equalization or any court of competent
11 jurisdiction, the ~~state treasurer~~department shall deposit
12 that protested amount under appeal in a separate interest
13 bearing escrow account and withhold distribution until a
14 final decision on the appeal has been rendered by the state
15 board of equalization or the court. To the extent the
16 taxpayer prevails in the appeal, the ~~state treasurer~~
17 department shall refund that amount under appeal, plus
18 interest earned thereon, to the taxpayer within thirty (30)
19 days from the day the final decision is rendered. If the
20 taxpayer pays to the state an amount in excess of the
21 protested amount under appeal, the excess shall be
22 distributed as provided by law;

1 **39-14-509. Taxpayer remedies.**

2

3 (f) Escrow. The following shall apply:

4

5 (ii) If severance taxes are paid under protest
6 to the extent of and due to an appeal pending before the
7 state board of equalization or any court of competent
8 jurisdiction, the ~~state treasurer~~ department shall deposit
9 that protested amount under appeal in a separate interest
10 bearing escrow account and withhold distribution until a
11 final decision on the appeal has been rendered by the state
12 board of equalization or the court. To the extent the
13 taxpayer prevails in the appeal, the ~~state treasurer~~
14 department shall refund that amount under appeal, plus
15 interest earned thereon, to the taxpayer within thirty (30)
16 days from the day the final decision is rendered. If the
17 taxpayer pays to the state an amount in excess of the
18 protested amount under appeal, the excess shall be
19 distributed as provided by law;

20

21 **39-14-609. Taxpayer remedies.**

22

23 (f) Escrow. The following shall apply:

1
2 (ii) If severance taxes are paid under protest
3 to the extent of and due to an appeal pending before the
4 state board of equalization or any court of competent
5 jurisdiction, the ~~state treasurer~~ department shall deposit
6 that protested amount under appeal in a separate interest
7 bearing escrow account and withhold distribution until a
8 final decision on the appeal has been rendered by the state
9 board of equalization or the court. To the extent the
10 taxpayer prevails in the appeal, the ~~state treasurer~~
11 department shall refund that amount under appeal, plus
12 interest earned thereon, to the taxpayer within thirty (30)
13 days from the day the final decision is rendered. If the
14 taxpayer pays to the state an amount in excess of the
15 protested amount under appeal, the excess shall be
16 distributed as provided by law;

17

18 **39-14-709. Taxpayer remedies.**

19

20 (f) Escrow. The following shall apply:

21

22 (ii) If severance taxes are paid under protest
23 to the extent of and due to an appeal pending before the

1 state board of equalization or any court of competent
2 jurisdiction, the ~~state treasurer~~department shall deposit
3 that protested amount under appeal in a separate interest
4 bearing escrow account and withhold distribution until a
5 final decision on the appeal has been rendered by the state
6 board of equalization or the court. To the extent the
7 taxpayer prevails in the appeal, the ~~state treasurer~~
8 department shall refund that amount under appeal, plus
9 interest earned thereon, to the taxpayer within thirty (30)
10 days from the day the final decision is rendered. If the
11 taxpayer pays to the state an amount in excess of the
12 protested amount under appeal, the excess shall be
13 distributed as provided by law;

14

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

16

17 (b) Revenues earned under W.S. 39-15-104 during each
18 fiscal year shall be recognized as revenue during that
19 fiscal year for accounting purposes. For all revenue
20 collected by the department under W.S. 39-15-104 ~~shall be~~
21 ~~transferred to the state treasurer who~~ the department
22 shall:

23

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

5
6 (ii) Deduct one percent (1%) from the remaining
7 share to cover all administrative expenses and costs
8 attributable to the remaining share and credit for deposit
9 by the state treasurer into the general fund for that
10 amount;

11
12 (iii) From the remaining share, until June 30,
13 2004, deduct an amount equivalent to one-half percent
14 (0.5%) and thereafter deduct an amount equivalent to one
15 percent (1%) of the tax collected under W.S. 39-15-104.
16 From this amount, the ~~state treasurer~~ department shall
17 distribute until June 30, 2004, twenty thousand dollars
18 (\$20,000.00) and thereafter forty thousand dollars
19 (\$40,000.00) annually to each county in equal monthly
20 installments and then distribute the remainder to each
21 county in the proportion that the total population of the
22 county bears to the total population of the state. The
23 balance shall then be paid monthly to the treasurers of the

1 counties, cities and towns for payment into their
2 respective general funds. The percentage of the balance
3 that will be distributed to each county and its cities and
4 towns will be determined by computing the percentage that
5 net sales taxes collected attributable to vendors in each
6 county including its cities and towns bear to total net
7 sales taxes collected of vendors in all counties including
8 their cities and towns. Subject to subsection (h) of this
9 section, this percentage of the balance shall be
10 distributed within each county as follows:

11

12 (c) If any person commences after the effective date
13 of this act to construct an industrial facility, as that
14 term is defined in W.S. 35-12-102, under a permit issued
15 pursuant to W.S. 35-12-106, or if the federal or state
16 government commences to construct any project within this
17 state with an estimated construction cost as specified in
18 the definition of industrial facility in W.S. 35-12-102 the
19 ~~state treasurer~~ department shall thereafter pay to the
20 county treasurer and the county treasurer will distribute
21 to the county, cities and towns of that county in which the
22 industrial facility or project is located, impact
23 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~~department shall discontinue
10 payments under this section and establish a new base period
11 when construction of any phase has ceased or been
12 substantially completed for twelve (12) consecutive months.
13 The impact assistance payments shall be distributed to the
14 county treasurer and the county treasurer will distribute
15 to the county and to the cities and towns therein based on
16 a ratio established by the industrial siting council during
17 a public hearing held in accordance with W.S. 35-12-110.
18 The industrial siting council shall review the distribution
19 ratio for construction projects on a regular basis and make
20 appropriate adjustments. A governing body which is
21 primarily affected by the facility, or any person issued a
22 permit pursuant to W.S. 35-12-106, may petition the
23 industrial siting council for review and adjustment of the

1 distribution ratio upon a showing of good cause. The impact
2 assistance payment shall be in addition to all other
3 distributions under this section, but no impact assistance
4 payment shall be made for any period in which the county or
5 counties are not imposing at least a one percent (1%) tax
6 authorized by W.S. 39-15-204(a)(i) and 39-16-204(a)(i) or
7 at least a total of a two percent (2%) sales tax authorized
8 under W.S. 39-15-204(a)(i), (iii) and (vi) and at least a
9 total of a two percent (2%) use tax authorized under W.S.
10 39-16-204(a)(i), (ii) and (v). For purposes of this
11 subsection, the industrial facility or federal or state
12 government project will be deemed to be located in the
13 county in which a majority of the construction costs will
14 be expended, provided that upon a request from the county
15 commissioners of any adjoining county to the industrial
16 siting council, the council may determine that the social
17 and economic impacts from construction of the industrial
18 facility or federal or state government project upon the
19 adjoining county are significant and establish the ratio of
20 impacts between the counties and certify that ratio to the
21 ~~state treasurer~~ department who will thereafter distribute
22 the impact assistance payment to the counties pursuant to
23 that ratio.

1

2 **39-15-203. Imposition.**

3

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

5

6 (iii) The following provisions apply to
7 imposition of the specific purpose excise tax under W.S.
8 39-15-204(a)(iii):

9

10 (F) The first county imposing the tax
11 provided by this act shall be responsible for payment of
12 costs incurred by the department to initially set up
13 computer records and support systems for administration of
14 this tax. These costs shall be withheld by the ~~state~~
15 ~~treasurer~~department from the proceeds to be distributed
16 pursuant to the preceding paragraph until such costs are
17 fully recovered;

18

19 **39-15-211. Distribution.**

20

21 (a) For all revenue collected by the department from
22 the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and

1 (vi) ~~shall be transferred to the state treasurer who~~ the
2 department shall:

3

4 (ii) For revenues collected under W.S.
5 39-15-204(a)(ii):

6

7 (C) If the proposition to continue the tax
8 is defeated and a county, city or town does not reimpose
9 the tax under W.S. 39-15-204(a)(ii), the ~~state treasurer~~
10 department shall retain revenues collected during the last
11 three (3) months the tax is in effect to provide for refund
12 of any overpayment of tax. One (1) year after the tax
13 expires, the ~~state treasurer~~ department shall distribute
14 the balance of the revenues retained under this
15 subparagraph to the treasurer of that county, city or town;

16

17 (b) For all revenue collected by the department from
18 the taxes imposed by W.S. 39-15-204(a)(iii) ~~shall be~~
19 ~~transferred to the state treasurer who~~ the department
20 shall:

21

22 **39-16-111. Distribution.**

23

1 (b) Revenues earned under this article during each
2 fiscal year shall be recognized as revenue during that
3 fiscal year for accounting purposes. Revenue collected by
4 the department from the taxes imposed by this article shall
5 be transferred to the state treasurer who shall, as
6 specified by the department:

7
8 (i) Credit sixty-nine percent (69%) for deposit
9 by the state treasurer to the general fund except as
10 provided by subsections (d) and (e) of this section and
11 less any credit allowed pursuant to W.S.
12 39-16-107(b)(viii);

13
14 (ii) Deduct from the remaining share, one
15 percent (1%) to cover all administrative expenses and costs
16 attributable to the remaining share and credit for deposit
17 by the state treasurer into the general fund for that
18 amount;

19
20 (iii) From the remaining share, until June 30,
21 2004, deduct an amount equivalent to one-half percent
22 (0.5%) and thereafter deduct an amount equivalent to one
23 percent (1%) of the tax collected under W.S. 39-16-104.

1 From this amount, the ~~state treasurer~~ department shall
2 distribute until June 30, 2004, five thousand dollars
3 (\$5,000.00) and thereafter ten thousand dollars
4 (\$10,000.00) annually to each county in equal monthly
5 installments and then distribute the remainder to each
6 county in the proportion that the total population of the
7 county bears to the total population of the state. The
8 remainder shall then be paid monthly to the treasurers of
9 the counties, cities and towns for payment into their
10 respective general funds. The percentage of the remainder
11 that will be distributed to each county and its cities and
12 towns will be determined by computing the percentage that
13 net use taxes collected attributable to vendors in each
14 county including its cities and towns bear to total net use
15 taxes collected of vendors in all counties including their
16 cities and towns. The distribution shall be as follows:

17

18 (d) If any person commences after the effective date
19 of this act to construct an industrial facility, as that
20 term is defined in W.S. 35-12-102, under a permit issued
21 pursuant to W.S. 35-12-106, or if the federal or state
22 government commences to construct any project within this
23 state with an estimated construction cost as specified in

1 the definition of industrial facility in W.S. 35-12-102 the
2 ~~state treasurer~~ department shall thereafter pay to the
3 county treasurer and the county treasurer will distribute
4 to the county, cities and towns of that county in which the
5 industrial facility or project is located, impact
6 assistance payments from the monies available under
7 paragraph (b)(i) of this section. Each payment to the
8 county treasurer shall be equal to the excess of each
9 monthly payment made under paragraph (b)(iii) of this
10 section during the period of construction over the base
11 period amount and shall continue during the period of
12 construction except that in the case of an industrial
13 facility or a federal or state government project which is
14 expected to continue in phases for an indefinite period of
15 time, the ~~state treasurer~~ department shall discontinue
16 payments under this section and establish a new base period
17 when construction of any phase has ceased or been
18 substantially completed for twelve (12) consecutive months.
19 The impact assistance payments shall be distributed to the
20 county treasurer and the county treasurer will distribute
21 to the county and to the cities and towns therein based on
22 a ratio established by the industrial siting council during
23 a public hearing held in accordance with W.S. 35-12-110.

1 The impact assistance payment shall be in addition to all
2 other distributions under this section, but no impact
3 assistance payment shall be made for any period in which
4 the county or counties are not imposing at least a one
5 percent (1%) tax authorized by W.S. 39-15-204(a)(i) and
6 39-16-204(a)(i) or at least a total of a two percent (2%)
7 sales tax authorized under W.S. 39-15-204(a)(i), (iii) and
8 (vi) and at least a total of a two percent (2%) use tax
9 authorized under W.S. 39-16-204(a)(i), (ii) and (v). For
10 purposes of this subsection, the industrial facility or
11 federal or state government project will be deemed to be
12 located in the county in which a majority of the
13 construction costs will be expended, provided that upon a
14 request from the county commissioners of an adjoining
15 county to the industrial siting council, the council may
16 determine that the social and economic impacts from
17 construction of the industrial facility or federal or state
18 government project upon the adjoining county are
19 significant and establish the ratio of impacts between the
20 counties and certify that ratio to the ~~state treasurer~~
21 department who will thereafter distribute the impact
22 assistance payment to the counties pursuant to that ratio.

23

1 **39-16-203. Imposition.**

2

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

4

5 (ii) The following provisions apply to
6 imposition of the specific purpose excise tax under W.S.
7 39-16-204(a)(ii):

8

9 (F) The first county imposing the tax
10 provided by this act shall be responsible for payment of
11 costs incurred by the department to initially set up
12 computer records and support systems for administration of
13 this tax. These costs shall be withheld by the ~~state~~
14 ~~treasurer~~ department from the proceeds to be distributed
15 pursuant to the preceding paragraph until such costs are
16 fully recovered;

17

18 **39-16-211. Distribution.**

19

20 (a) For all revenue collected by the department from
21 the taxes imposed under W.S. 39-16-204(a)(i), (iv) and (v),
22 ~~shall be transferred to the state treasurer who~~ the
23 department shall:

1

2 (b) For all revenue collected by the department from
3 the taxes imposed by W.S. 39-16-204(a)(ii), ~~shall be~~
4 ~~transferred to the state treasurer who~~ the department
5 shall:

6

7 (i) Deduct one percent (1%) to defray the costs
8 of collecting the tax and administrative expenses incident
9 thereto which shall be deposited by the state treasurer
10 into the general fund;

11

12 **39-17-111. Distribution.**

13

14 (a) All gasoline license taxes and fees received ~~by~~
15 ~~the department~~ under this article shall be ~~transferred to~~
16 ~~the state treasurer who shall credit them~~ credited to the
17 proper accounts as specified by the department and in
18 subsection (d) of this section.

19

20 (b) The ~~state treasurer~~ department shall deposit all
21 license fees under W.S. 39-17-106 into the state highway
22 fund with receipt and acknowledgement submitted to the
23 state treasurer.

1

2 (c) The department shall ~~certify to the state~~
3 ~~treasurer amounts to be credited~~ credit to appropriate
4 accounts based upon deductions from the taxes collected
5 under this article in the following order:

6

7 (d) After ~~certifying~~ crediting the amounts provided
8 by subsection (c) of this section, the department shall
9 ~~certify~~ deposit the balance of taxes collected under this
10 article ~~to the state treasurer who shall distribute the~~
11 ~~remainder~~ into the accounts within the state highway fund
12 created under this subsection, with receipt and
13 acknowledgement submitted to the state treasurer, as
14 follows:

15

16 (ii) Fourteen percent (14%) shall be credited ~~by~~
17 ~~the state treasurer~~ to the counties' road construction
18 account in the highway fund for distribution by the
19 department to the county treasurers of the various counties
20 for their road construction funds, except that an amount
21 equal to the contribution required of the counties for the
22 cost of the university's technology transfer program under
23 W.S. 21-17-115(a)(ii) or thirty-one thousand two hundred

1 fifty dollars (\$31,250.00), whichever is less shall be
2 first distributed to the highway fund. Each county
3 treasurer shall credit the revenues to the road
4 construction fund in that county. The department shall
5 allocate to each county a share based fifty percent (50%)
6 upon the ratio which the rural population of each county
7 including the population within the cities and towns with
8 less than one thousand four hundred (1,400) bears to the
9 total rural population of the state and fifty percent (50%)
10 based on the ratio which the area of the county bears to
11 the total area of the state. Any interest earned on
12 invested funds allocated to counties shall be retained by
13 each county and shall be used for project costs as provided
14 by W.S. 24-2-110(a);

15

16 (f) All taxes collected under W.S. 39-17-104(a)(iii)
17 shall be ~~transferred to the state treasurer who shall~~
18 ~~deposit them only~~ deposited into the state highway fund
19 with receipt and acknowledgement submitted to the state
20 treasurer. The provisions of this section and W.S.
21 39-17-105(c) shall not apply to the tax imposed by W.S.
22 39-17-104(a)(iii). Any refund for any overpayment of this

1 one cent (\$.01) tax shall be taken from the taxes collected
2 pursuant to W.S. 39-17-104(a)(iii).

3
4 **39-17-211. Distribution.**

5
6 (a) All diesel fuels license taxes and fees received
7 by the department under this article shall be ~~transferred~~
8 ~~to the state treasurer who shall credit them~~ credited to
9 the proper accounts.

10
11 (b) The ~~state treasurer~~ department shall deposit all
12 license fees under W.S. 39-17-206 into the state highway
13 fund with receipt and acknowledgement submitted to the
14 state treasurer.

15
16 (c) All taxes collected under W.S. 39-17-204(a)(ii)
17 shall be ~~transferred to the state treasurer who shall~~
18 ~~deposit them only~~ deposited into the state highway fund
19 with receipt and acknowledgement submitted to the state
20 treasurer. The provisions of subsection (d) of this section
21 shall not apply to the tax imposed by W.S.
22 39-17-204(a)(ii). Any refund for any overpayment or for any
23 other refund authorized by law of this one cent (\$.01) tax

1 shall be taken from the taxes collected pursuant to W.S.
2 39-17-204(a)(ii).

3
4 (d) The ~~state treasurer~~department shall:

5
6 (e) There is created an account within the highway
7 fund to be designated the multistate highway and fuel tax
8 agreements account which shall be set apart and maintained
9 by the ~~state treasurer~~department, to pay administrative
10 costs of the multistate highway transportation agreement
11 and the international fuel tax agreement. The department
12 shall submit receipts and acknowledgements to the state
13 treasurer of all transactions concerning the multistate
14 highway and fuel tax agreements account.

15
16 **39-18-111. Distribution.**

17
18 (a) Thirty-three and one-third percent (33 1/3%) of
19 the taxes collected pursuant to W.S. 39-18-104(a)(i) and
20 (b)(i) shall be distributed to incorporated cities and
21 towns and to boards of county commissioners in the
22 proportion the cigarette taxes derived from sales within
23 each incorporated city or town or county bears to total

1 cigarette taxes collected. The remainder shall be
2 ~~transferred to the state treasurer who shall distribute it~~
3 distributed by the department, as follows:

4
5 **39-22-111. Distribution.**

6
7 (a) The proceeds from the tax imposed by this chapter
8 shall be ~~transferred to the state treasurer to be~~
9 distributed by the department as follows:

10
11 (ii) Forty percent (40%) shall be deposited in
12 the state general fund, with receipt and acknowledgement
13 submitted to the state treasurer.

14
15 **Section 2.** This act is effective July 1, 2015.

16
17 (END)