

1 Page 2-line 22 Delete "paragraphs" insert "paragraph";  
2 delete "and (iii)".  
3  
4 Page 3-line 4 Delete "municipality" insert "city or town".  
5  
6 Page 3-line 7 Delete "municipality" insert "city or town".  
7  
8 Page 3-line 9 Delete "municipality" insert "city or town".  
9  
10 Page 3-line 11 After "paragraph" insert ", with each city  
11 or town receiving amounts in the proportion  
12 which the adjusted population of the city or  
13 town bears to the adjusted population of all  
14 cities and towns in Wyoming".  
15  
16 Page 3-lines 15 through 23 Delete and insert:  
17  
18 "(A) Calculate the per capita distribution of  
19 sales and use tax revenues for the fiscal year beginning July 1,  
20 2014 and ending June 30, 2015 to each county, including  
21 distributions to each city and town within that county, under  
22 W.S. 39-15-111 and 39-16-111, but excluding the distribution  
23 exclusively to counties under W.S. 39-15-111(b)(iii) made from  
24 an amount equivalent to one percent (1%) of the tax collected  
25 under W.S. 39-15-104, and excluding the distribution exclusively  
26 to counties under W.S. 39-16-111(b)(iii) made from an amount  
27 equivalent to one percent (1%) of the tax collected under W.S.  
28 39-16-104;  
29  
30 (B) Arrange the counties in ascending order by  
31 the per capita distribution calculated;  
32  
33 (C) Following the arrangement of counties in  
34 subparagraph (B) of this paragraph, list the population of each  
35 city and town within the county;  
36  
37 (D) Apply the appropriate adjustment factor  
38 determined in subdivisions (I) through (V) of this subparagraph  
39 for a county to each city and town within that county;  
40  
41 (I) Beginning with the county with the  
42 lowest per capita distribution, an adjustment factor of one and

1 one-half (1.5) shall be applied to each county listed under  
2 subparagraph (B) of this paragraph, so long as its incorporated  
3 population plus the incorporated population of each county with  
4 a lower per capita distribution is within the lowest tenth  
5 percentile. The adjustment factor shall be applied for each of  
6 these counties by multiplying the incorporated population of the  
7 county by one hundred fifty percent (150%);  
8

9 (II) An adjustment factor determined under  
10 this subdivision shall be applied to the county with the next  
11 higher per capita distribution not qualifying for the adjustment  
12 factor under subdivision (I) of this subparagraph. The  
13 adjustment factor for this county shall be determined by:  
14

15 (1) Multiplying by one hundred fifty  
16 percent (150%) that portion of the incorporated population of  
17 that county which is within the lowest tenth percentile;  
18

19 (2) Multiplying by one hundred  
20 twenty-five percent (125%) the incorporated population of that  
21 county which is within the lowest twentieth percentile and at or  
22 above the tenth percentile;  
23

24 (3) If applicable, multiplying by one  
25 hundred percent (100%) the incorporated population of that  
26 county, which is at or above the twentieth percentile;  
27

28 (4) Dividing the sum of the products  
29 of subdivisions (II)(1) through (3) of this subparagraph by the  
30 incorporated population of that county.  
31

32 (III) If an adjustment factor has not been  
33 applied under subdivision (I) or (II) of this subparagraph, an  
34 adjustment factor of one and one-quarter (1.25) shall be applied  
35 to each county listed under subparagraph (B) of this paragraph,  
36 so long as its incorporated population plus the incorporated  
37 population of each county with a lower per capita distribution  
38 does not exceed the twentieth percentile. The adjustment factor  
39 shall be applied for each of these counties by multiplying the  
40 incorporated population of the county by one hundred twenty-five  
41 percent (125%);  
42

43 (IV) An adjustment factor determined under  
44 this subdivision shall be applied to the next higher listed  
45 county not qualifying for the adjustment factor under  
46 subdivision (III) of this subparagraph. The adjustment factor  
47 for this county shall be determined by:

1  
2 (1) Multiplying by one hundred  
3 twenty-five percent (125%) that portion of the incorporated  
4 population of that county which is within the lowest twentieth  
5 percentile;

6  
7 (2) Multiplying by one hundred percent  
8 (100%) the incorporated population of that county which is at or  
9 above the lowest twentieth percentile;

10  
11 (3) Dividing the sum of the products  
12 of subdivisions (IV)(1) and (2) of this subparagraph by the  
13 incorporated population of that county.

14  
15 (V) An adjustment factor of one (1) shall  
16 be applied to the remaining counties.

17  
18 (E) Distribute the remainder of the revenues  
19 under this paragraph on a per capita basis using the total  
20 adjusted population for all cities and towns and the adjusted  
21 population for each city or town as calculated under  
22 subparagraph (D) of this paragraph;

23  
24 (F) As used in this paragraph:

25  
26 (I) A county's "incorporated population"  
27 means the population of all cities and towns within the county;

28  
29 (II) "Percentile" means that portion of the  
30 incorporated population as listed in the arrangement of cities  
31 and towns under subparagraphs (B) and (C) of this paragraph."

32  
33 Page 4-lines 1 through 23 Delete.

34  
35 Page 5-lines 1 through 21 Delete.

36  
37 Page 6-lines 1 through 11 Delete.

38  
39 Page 10-after line 16 Insert:

40  
41 "[CITY AND TOWN REVENUE CHALLENGED ALLOCATIONS]

42 (d) Funds appropriated in paragraph (a)(iii) of this  
43 section are to be distributed to eligible cities and towns in  
44 two (2) equal distributions on August 15, 2016 and on August 15,  
45 2017, subject to the following:

1           (i) Each eligible city and town shall receive amounts  
2 in accordance with a municipal supplemental funding formula as  
3 provided in this paragraph. The municipal supplemental funding  
4 formula shall be calculated by the office of state lands and  
5 investments as follows:

6  
7           (A) Calculate the per capita distribution of  
8 sales and use tax revenues for the period beginning July 1, 2014  
9 and ending June 30, 2015 to each county, including distributions  
10 to each city and town within that county, under W.S. 39-15-111  
11 and 39-16-111, but excluding the distribution exclusively to  
12 counties under W.S. 39-15-111(b)(iii) made from an amount  
13 equivalent to one percent (1%) of the tax collected under W.S.  
14 39-15-104, and excluding the distribution exclusively to  
15 counties under W.S. 39-16-111(b)(iii) made from an amount  
16 equivalent to one percent (1%) of the tax collected under W.S.  
17 39-16-104;

18  
19           (B) Arrange the counties in ascending order by  
20 the per capita distribution calculated;

21  
22           (C) Following the arrangement of counties in  
23 subparagraph (B) of this paragraph, list the population of each  
24 city and town within the county;

25  
26           (D) Apply the appropriate adjustment factor  
27 determined in subdivisions (I) through (V) of this subparagraph  
28 for a county to each city and town within that county;

29  
30           (I) Beginning with the county with the  
31 lowest per capita distribution, an adjustment factor of one and  
32 one-half (1.5) shall be applied to each county listed under  
33 subparagraph (B) of this paragraph, so long as its incorporated  
34 population plus the incorporated population of each county with  
35 a lower per capita distribution is within the lowest tenth  
36 percentile. The adjustment factor shall be applied for each of  
37 these counties by multiplying the incorporated population of the  
38 county by one hundred fifty percent (150%);

39  
40           (II) An adjustment factor determined under  
41 this subdivision shall be applied to the county with the next  
42 higher per capita distribution not qualifying for the adjustment  
43 factor under subdivision (I) of this subparagraph. The  
44 adjustment factor for this county shall be determined by:

1 (1) Multiplying by one hundred fifty  
2 percent (150%) that portion of the incorporated population of  
3 that county which is within the lowest tenth percentile;  
4

5 (2) Multiplying by one hundred  
6 twenty-five percent (125%) the incorporated population of that  
7 county which is within the lowest twentieth percentile and at or  
8 above the tenth percentile;  
9

10 (3) If applicable, multiplying by one  
11 hundred percent (100%) the incorporated population of that  
12 county which is at or above the twentieth percentile;  
13

14 (4) Dividing the sum of the products  
15 of subdivisions (II)(1) through (3) of this subparagraph by the  
16 incorporated population of that county.  
17

18 (III) If an adjustment factor has not been  
19 applied under subdivision (I) or (II) of this subparagraph, an  
20 adjustment factor of one and one-quarter (1.25) shall be applied  
21 to each county listed under subparagraph (B) of this paragraph,  
22 so long as its incorporated population plus the incorporated  
23 population of each county with a lower per capita distribution  
24 does not exceed the twentieth percentile. The adjustment factor  
25 shall be applied for each of these counties by multiplying the  
26 incorporated population of the county by one hundred twenty-five  
27 percent (125%);  
28

29 (IV) An adjustment factor determined under  
30 this subdivision shall be applied to the next higher listed  
31 county not qualifying for the adjustment factor under  
32 subdivision (III) of this subparagraph. The adjustment factor  
33 for this county shall be determined by:  
34

35 (1) Multiplying by one hundred  
36 twenty-five percent (125%) that portion of the incorporated  
37 population of that county which is within the lowest twentieth  
38 percentile;  
39

40 (2) Multiplying by one hundred percent  
41 (100%) the incorporated population of that county which is at or  
42 above the lowest twentieth percentile;  
43

44 (3) Dividing the sum of the products  
45 of subdivisions (IV)(1) and (2) of this subparagraph by the  
46 incorporated population of that county.  
47

1 (V) An adjustment factor of one (1) shall  
2 be applied to the remaining counties.

3  
4 (E) From the adjusted population of a city or  
5 town as calculated in subparagraphs (A) through (D) of this  
6 paragraph, subtract the actual population of the city or town to  
7 determine the resulting population adjustment. Distribute the  
8 funding under this paragraph in the proportion which the  
9 population adjustment of the city or town bears to the  
10 population adjustments of all cities and towns in Wyoming as  
11 calculated under subparagraph (D) of this paragraph;

12  
13 (F) As used in this paragraph:

14  
15 (I) A county's "incorporated population"  
16 means the population of all cities and towns within the county;

17  
18 (II) "Percentile" means that portion of the  
19 incorporated population as listed in the arrangement of cities  
20 and towns under subparagraphs (B) and (C) of this paragraph."

21  
22 Page 10-line 18 Delete "(d)" insert "(e)".

23  
24 Page 11-line 1 Delete "(e)" insert "(f)". ROSS, CHAIRMAN