

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to sales and use tax; providing that the local option taxes may be imposed through separate propositions up to the specified limitations; and providing for an effective date.

1/4/2017 Bill Number Assigned
1/9/2017 H Received for Introduction
1/10/2017 H Introduced and Referred to H03 - Revenue
1/12/2017 H03 - Revenue:Recommend Do Pass 9-0-0-0-0

ROLL CALL

Ayes: Representative(s) Connolly, Dayton, Furphy, Hallinan, Kinner, Laursen, Madden, Obermueller, Paxton

Ayes 9 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

1/12/2017 H Placed on General File

HB0082HW001/ADOPTED

Page 1-line 8 After "(D)," insert "(ii) (B), (E),".

Page 3-lines 1 through 13 Delete and insert:

"(D) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated;~~except:~~

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(i), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (A) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally authorized and the proposition was adopted by a vote of the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors."

Page 3-after line 13 Insert:

"(ii) The following provisions apply to imposition of the lodging excise tax under W.S. 39-15-204(a)(ii):

(B) No tax shall be imposed under W.S. 39-15-204(a)(ii) until the proposition to impose the taxes is submitted to the vote of the qualified electors of the county or of a city or town if the proposition is to impose the tax only city wide or town wide, and a majority of those casting their ballots vote in favor of imposing the taxes. If a county seeks to increase a tax rate previously approved by the qualified electors of the county, that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a)(ii). A county may impose both taxes authorized in W.S. 39-15-204(a)(i) and (ii), but the proposition to impose each tax shall be individually stated and voted upon. Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-15-207(c) following the election approving the

imposition of the tax;

(E) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated;~~except:~~

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(ii), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (B) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally authorized and the proposition was adopted by a vote of the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors."

Page 6-line 5 Delete "(v)" insert "(vi)".

Page 6-lines 10 through 22 Delete and insert:

"(D) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated;~~except:~~

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(vi), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (A) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally authorized and the proposition was adopted by a vote of the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors."

Page 8-lines 4 through 16 Delete and insert:

"(D) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated;~~except:~~

(I) If the proposition was for less than the full amount authorized in W.S. 39-16-204(a)(i), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (A) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally authorized and the proposition was adopted by a vote of the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors."

Page 11-lines 13 through 23 Delete and insert:

"(D) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial

adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated, ~~except:~~

(I) If the proposition was for less than the full amount authorized in W.S. 39-16-204(a)(v), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (A) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally authorized and the proposition was adopted by a vote of the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors."

Page 12-lines 1 and 2 Delete. CONNOLLY

1/12/2017 H COW:Passed
1/13/2017 H 2nd Reading:Passed
1/16/2017 H 3rd Reading:Passed 54-5-1-0-0

ROLL CALL

Ayes: Representative(s) Allen, Baker, Barlow, Biteman, Blake, Bovee, Brown, Burkhart, Byrd, Clem, Connolly, Court, Crank, Dayton, Eklund, Eyre, Flitner, Freeman, Furphy, Gierau, Greear, Haley, Hallinan, Halverson, Harshman, Henderson, Hunt, Jennings, Kinner, Kirkbride, Larsen, Laursen, Lindholm, Loucks, MacGuire, Madden, McKim, Miller, Nicholas, Northrup, Obermueller, Olsen, Paxton, Pelkey, Piiparinen, Pownall, Schwartz, Sommers, Steinmetz, Sweeney, Walters, Wilson, Winters, Zwonitzer

Nays: Representative(s) Blackburn, Edwards, Gray, Lone, Salazar

Excused: Representative Clausen

Ayes 54 **Nays** 5 **Excused** 1 **Absent** 0 **Conflicts** 0

1/19/2017 S Received for Introduction
1/31/2017 S Introduced and Referred to S03 - Revenue
2/7/2017 S03 - Revenue:Recommend Amend and Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Case, Ellis, Kinskey, Peterson, Wasserburger

Ayes 5 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/7/2017 S Placed on General File

HB0082SS001/ADOPTED

(TO ENGROSSED COPY)

(CORRECTED COPY)

Page 3-line 17	Delete "authorized and" insert " <u>adopted by</u> ".
Page 3-line 18	Delete through " <u>of</u> ".
Page 5-line 17	Delete "authorized and" insert " <u>adopted by</u> ".
Page 5-line 18	Delete through " <u>of</u> ".
Page 9-line 12	Delete "authorized and" insert " <u>adopted by</u> ".
Page 9-line 13	Delete through " <u>of</u> ".
Page 11-line 17	Delete "authorized and" insert " <u>adopted by</u> ".
Page 11-line 18	Delete through " <u>of</u> ".
Page 15-line 12	Delete "authorized and" insert " <u>adopted by</u> ".
Page 15-line 13	Delete through " <u>of</u> ". PETERSON, CHAIRMAN

2/13/2017 S COW:Passed
2/14/2017 S 2nd Reading:Passed
2/15/2017 S 3rd Reading:Passed 25-3-2-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Anselmi-Dalton, Baldwin, Barnard, Bebout, Boner, Burns, Christensen, Coe, Dockstader, Driskill, Ellis, Emerich, Hastert, Hicks, Kinskey, Landen, Moniz, Pappas, Perkins, Peterson, Rothfuss, Scott, Von Flatern, Wasserburger

Nays: Senator(s) Bouchard, Case, Meier

Excused: Senator(s) Agar, Nethercott

Ayes 25 **Nays** 3 **Excused** 2 **Absent** 0 **Conflicts** 0

2/15/2017 H Received for Concurrence

2/21/2017 H Concur:Passed 56-3-1-0-0

ROLL CALL

Ayes: Representative(s) Allen, Baker, Barlow, Biteman, Blackburn, Blake, Bovee, Brown, Burkhart, Byrd, Clausen, Clem, Connolly, Court, Crank, Dayton, Eklund, Eyre, Flitner, Freeman, Furphy, Gierau, Greear, Haley, Hallinan, Halverson, Harshman, Henderson, Hunt, Jennings, Kinner, Kirkbride, Larsen, Laursen, Lindholm, MacGuire, Madden, McKim, Miller, Nicholas, Northrup, Obermueller, Olsen, Paxton, Pelkey, Piiparinen, Pownall, Salazar, Schwartz, Sommers, Steinmetz, Sweeney, Walters, Wilson, Winters, Zwonitzer

Nays: Representative(s) Edwards, Gray, Lone

Excused: Representative Loucks

Ayes 56 **Nays** 3 **Excused** 1 **Absent** 0 **Conflicts** 0

2/21/2017 Assigned Number HEA No. 0039

2/22/2017 H Speaker Signed HEA No. 0039

2/23/2017 S President Signed HEA No. 0039

3/6/2017 Governor Signed HEA No. 0039

3/6/2017 Assigned Chapter Number

Chapter No. 73 Session Laws of Wyoming 2017