

ENROLLED ACT NO. 39, HOUSE OF REPRESENTATIVES

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2017 GENERAL SESSION

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.

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

Section 1. W.S. 39-15-203(a)(i)(A), (D), (ii)(B), (E), (iii)(C), (iv)(A), (v)(A) and (D) and 39-16-203(a)(i)(A), (D), (ii)(C), (iii)(A), (iv)(A) and (D) are amended to read:

39-15-203. Imposition.

(a) Taxable event. The following shall apply:

(i) The following provisions apply to imposition of the general purpose excise tax under W.S. 39-15-204(a)(i):

(A) Except as provided by subparagraph (F) of this paragraph, no tax shall be imposed under W.S. 39-15-204(a)(i) until the proposition to impose the taxes is submitted to the vote of the qualified electors of the county, 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)(i) and (iv). A county may impose both taxes authorized in W.S. 39-15-204(a)(i) and (ii), but the proposition to impose each tax also shall be individually stated and voted upon. Except as otherwise

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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;

(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 If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated ~~;~~ except: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 adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

(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

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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 adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

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

(C) No tax shall be imposed under this paragraph until the proposition to impose the tax for specific purposes in specific amounts is approved by the vote of the majority of the qualified electors voting on the proposition. The amount of revenue to be collected and the purpose or purposes for which it is proposed to be used shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any debt created may also be repaid, in whole or in part, by a property tax levy if general obligation bonds are authorized by the electors. 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)(iii) and (iv). Any excise tax imposed under this subsection shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax, except that it shall commence on the first day of any subsequent month following the receipt of tax funds in the approved amount by any tax previously imposed under this subsection as provided by subparagraph (E) of this paragraph. Unless terminated earlier by the sponsoring entities pursuant to subparagraph (G) of this paragraph, the relevant portion of the tax shall terminate as provided by W.S. 39-15-207(c) when the amount approved by the electors is collected;

(iv) The following provisions apply to imposition of the resort district excise tax under W.S. 39-15-204(a)(v):

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(A) The tax shall be imposed if favorably supported by a resolution adopted by the board of the resort district and approved by a majority of the district voters under W.S. 18-16-119. If a resort district seeks to increase a tax rate previously approved by the district voters 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)(v);

(v) The following provisions apply to imposition of the excise tax under W.S. 39-15-204(a)(vi) the purpose of which is economic development:

(A) No tax shall be imposed under W.S. 39-15-204(a)(vi) until the proposition to impose the tax is submitted to the vote of the qualified electors of the county, 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)(iv) and (vi). Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-15-207 following the election approving the imposition of the tax;

(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

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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 adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

39-16-203. Imposition.

(a) Taxable event. The following shall apply:

(i) The following provisions apply to imposition of the general purpose excise tax under W.S. 39-16-204(a)(i):

(A) Except as provided by subparagraph (F) of this paragraph, no tax shall be imposed under W.S. 39-16-204(a)(i) until the proposition to impose the taxes is submitted to the vote of the qualified electors of the county, 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. 39-16-204(a)(i) and (iii). A county may impose both taxes authorized in W.S. 39-16-204(a)(i) and

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(ii), but the proposition to impose each tax also shall be individually stated and voted upon. Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-16-207(c) following the election approving the imposition of the tax;

(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 adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

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

(C) No tax shall be imposed under this subsection until the proposition to impose the tax for specific purposes in specific amounts is approved by the vote of the majority of the qualified electors voting on

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the proposition. The amount of revenue to be collected and the purpose or purposes for which it is proposed to be used shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any debt created may also be repaid, in whole or in part, by a property tax levy if general obligation bonds are authorized by the electors. 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. 39-16-204(a)(ii) and (iii). Provided, any excise tax imposed under this subsection shall commence as provided by W.S. 39-16-207(c) following the election approving the imposition of the tax, except that it shall commence on the first day of any subsequent month following the receipt of tax funds in the approved amount by any tax previously imposed under this subsection as provided by subparagraph (E) of this paragraph. Unless terminated earlier by the sponsoring entities pursuant to subparagraph (G) of this paragraph, the relevant portion of the tax shall terminate as provided by W.S. 39-16-207(c) when the amount approved by the electors is collected;

(iii) The following provisions apply to imposition of the resort district excise tax under W.S. 39-16-204(a)(iv):

(A) The tax shall be imposed if favorably supported by a resolution adopted by the board of the resort district and approved by a majority of the district voters under W.S. 18-16-119. If a resort district seeks to increase a tax rate previously approved by the district voters that increase shall be separately proposed and voted upon, provided that the total amount of the separate

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propositions is subject to the limitations specified in W.S. 39-16-204(a)(iv);

(iv) The following provisions apply to imposition of the excise tax under W.S. 39-16-204(a)(v) the purpose of which is economic development:

(A) No tax shall be imposed under W.S. 39-16-204(a)(v) until the proposition to impose the tax is submitted to the vote of the qualified electors of the county, 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. 39-16-204(a)(iii) and (v). Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-16-207 following the election approving the imposition of the tax;

(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;

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

Section 2. This act is effective July 1, 2017.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk