

HOUSE BILL NO. HB0082

Local optional sales and use taxes.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

5

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

7

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

11

12 **39-15-203. Imposition.**

13

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

15

1 (i) The following provisions apply to imposition
2 of the general purpose excise tax under W.S.
3 39-15-204(a)(i):

4
5 (A) Except as provided by subparagraph (F)
6 of this paragraph, no tax shall be imposed under W.S.
7 39-15-204(a)(i) until the proposition to impose the taxes
8 is submitted to the vote of the qualified electors of the
9 county, and a majority of those casting their ballots vote
10 in favor of imposing the taxes. If a county seeks to
11 increase a tax rate previously approved by the qualified
12 electors of the county that increase shall be separately
13 proposed and voted upon, provided that the total amount of
14 the separate propositions is subject to the limitations
15 specified in W.S. 39-15-204(a)(i) and (iv). A county may
16 impose both taxes authorized in W.S. 39-15-204(a)(i) and
17 (ii), but the proposition to impose each tax also shall be
18 individually stated and voted upon. Except as otherwise
19 provided, excise taxes imposed under this paragraph shall
20 commence as provided by W.S. 39-15-207(c) following the
21 election approving the imposition of the tax;

22

1 (D) If the proposition to impose or
2 continue the tax is defeated the proposition shall not
3 again be submitted to the electors of the county for at
4 least eleven (11) months. If the proposition was for less
5 than the full amount authorized in W.S. 39-15-204(a)(i),
6 this subparagraph shall not prohibit a separate proposition
7 for the remaining authorized amount of the tax as provided
8 in subparagraph (A) of this paragraph. If ~~the~~a proposition
9 is defeated at any general election following initial
10 adoption of the proposition the relevant portion of the tax
11 is repealed and shall not be collected following June 30 of
12 the year immediately following the year in which the
13 proposition is defeated;

14

15 (iii) The following provisions apply to
16 imposition of the specific purpose excise tax under W.S.
17 39-15-204(a)(iii):

18

19 (C) No tax shall be imposed under this
20 paragraph until the proposition to impose the tax for
21 specific purposes in specific amounts is approved by the
22 vote of the majority of the qualified electors voting on
23 the proposition. The amount of revenue to be collected and

1 the purpose or purposes for which it is proposed to be used
2 shall be specified in the proposition. The election shall
3 be held in accordance with W.S. 22-21-101 through
4 22-21-112. Any debt created may also be repaid, in whole or
5 in part, by a property tax levy if general obligation bonds
6 are authorized by the electors. If a county seeks to
7 increase a tax rate previously approved by the qualified
8 electors of the county that increase shall be separately
9 proposed and voted upon, provided that the total amount of
10 the separate propositions is subject to the limitations
11 specified in W.S. 39-15-204(a)(iii) and (iv). Any excise
12 tax imposed under this subsection shall commence as
13 provided by W.S. 39-15-207(c) following the election
14 approving the imposition of the tax, except that it shall
15 commence on the first day of any subsequent month following
16 the receipt of tax funds in the approved amount by any tax
17 previously imposed under this subsection as provided by
18 subparagraph (E) of this paragraph. Unless terminated
19 earlier by the sponsoring entities pursuant to subparagraph
20 (G) of this paragraph, the relevant portion of the tax
21 shall terminate as provided by W.S. 39-15-207(c) when the
22 amount approved by the electors is collected;

23

1 (iv) The following provisions apply to
2 imposition of the resort district excise tax under W.S.
3 39-15-204(a) (v):

4
5 (A) The tax shall be imposed if favorably
6 supported by a resolution adopted by the board of the
7 resort district and approved by a majority of the district
8 voters under W.S. 18-16-119. If a resort district seeks to
9 increase a tax rate previously approved by the district
10 voters that increase shall be separately proposed and voted
11 upon, provided that the total amount of the separate
12 propositions is subject to the limitations specified in
13 W.S. 39-15-204(a) (v);

14
15 (v) The following provisions apply to imposition
16 of the excise tax under W.S. 39-15-204(a) (vi) the purpose
17 of which is economic development:

18
19 (A) No tax shall be imposed under W.S.
20 39-15-204(a) (vi) until the proposition to impose the tax is
21 submitted to the vote of the qualified electors of the
22 county, and a majority of those casting their ballots vote
23 in favor of imposing the taxes. If a county seeks to

1 increase a tax rate previously approved by the qualified
2 electors of the county that increase shall be separately
3 proposed and voted upon, provided that the total amount of
4 the separate propositions is subject to the limitations
5 specified in W.S. 39-15-204(a)(iv) and (v). Except as
6 otherwise provided, excise taxes imposed under this
7 paragraph shall commence as provided by W.S. 39-15-207
8 following the election approving the imposition of the tax;

9
10 (D) If the proposition to impose or
11 continue the tax is defeated the proposition shall not
12 again be submitted to the electors of the county for at
13 least eleven (11) months. If the proposition was for less
14 than the full amount authorized in W.S. 39-15-204(a)(vi),
15 this subparagraph shall not prohibit a separate proposition
16 for the remaining authorized amount of the tax as provided
17 in subparagraph (A) of this paragraph. If ~~the~~a proposition
18 is defeated at any general election following initial
19 adoption of the proposition the relevant portion of the tax
20 is repealed and shall not be collected following June 30 of
21 the year immediately following the year in which the
22 proposition is defeated;

23

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

2

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

4

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

8

9 (A) Except as provided by subparagraph (F)
10 of this paragraph, no tax shall be imposed under W.S.
11 39-16-204(a)(i) until the proposition to impose the taxes
12 is submitted to the vote of the qualified electors of the
13 county, and a majority of those casting their ballots vote
14 in favor of imposing the taxes. If a county seeks to
15 increase a tax rate previously approved by the qualified
16 electors of the county that increase shall be separately
17 proposed and voted upon, provided that the total amount of
18 the separate propositions is subject to the limitations
19 specified in W.S. 39-16-204(a)(i) and (iii). A county may
20 impose both taxes authorized in W.S. 39-16-204(a)(i) and
21 (ii), but the proposition to impose each tax also shall be
22 individually stated and voted upon. Except as otherwise
23 provided, excise taxes imposed under this paragraph shall

1 commence as provided by W.S. 39-16-207(c) following the
2 election approving the imposition of the tax;

3

4 (D) If the proposition to impose or
5 continue the tax is defeated the proposition shall not
6 again be submitted to the electors of the county for at
7 least eleven (11) months. If the proposition was for less
8 than the full amount authorized in W.S. 39-16-204(a)(i),
9 this subparagraph shall not prohibit a separate proposition
10 for the remaining authorized amount of the tax as provided
11 in subparagraph (A) of this paragraph. If ~~the~~a proposition
12 is defeated at any general election following initial
13 adoption of the proposition the relevant portion of the tax
14 is repealed and shall not be collected following June 30 of
15 the year immediately following the year in which the
16 proposition is defeated;

17

18 (ii) The following provisions apply to
19 imposition of the specific purpose excise tax under W.S.
20 39-16-204(a)(ii):

21

22 (C) No tax shall be imposed under this
23 subsection until the proposition to impose the tax for

1 specific purposes in specific amounts is approved by the
2 vote of the majority of the qualified electors voting on
3 the proposition. The amount of revenue to be collected and
4 the purpose or purposes for which it is proposed to be used
5 shall be specified in the proposition. The election shall
6 be held in accordance with W.S. 22-21-101 through
7 22-21-112. Any debt created may also be repaid, in whole or
8 in part, by a property tax levy if general obligation bonds
9 are authorized by the electors. If a county seeks to
10 increase a tax rate previously approved by the qualified
11 electors of the county that increase shall be separately
12 proposed and voted upon, provided that the total amount of
13 the separate propositions is subject to the limitations
14 specified in W.S. 39-16-204(a)(ii) and (iii). Provided, any
15 excise tax imposed under this subsection shall commence as
16 provided by W.S. 39-16-207(c) following the election
17 approving the imposition of the tax, except that it shall
18 commence on the first day of any subsequent month following
19 the receipt of tax funds in the approved amount by any tax
20 previously imposed under this subsection as provided by
21 subparagraph (E) of this paragraph. Unless terminated
22 earlier by the sponsoring entities pursuant to subparagraph
23 (G) of this paragraph, the relevant portion of the tax

1 shall terminate as provided by W.S. 39-16-207(c) when the
2 amount approved by the electors is collected;

3

4 (iii) The following provisions apply to
5 imposition of the resort district excise tax under W.S.
6 39-16-204(a) (iv):

7

8 (A) The tax shall be imposed if favorably
9 supported by a resolution adopted by the board of the
10 resort district and approved by a majority of the district
11 voters under W.S. 18-16-119. If a resort district seeks to
12 increase a tax rate previously approved by the district
13 voters that increase shall be separately proposed and voted
14 upon, provided that the total amount of the separate
15 propositions is subject to the limitations specified in
16 W.S. 39-16-204(a) (iv);

17

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

21

22 (A) No tax shall be imposed under W.S.
23 39-16-204(a) (v) until the proposition to impose the tax is

1 submitted to the vote of the qualified electors of the
2 county, and a majority of those casting their ballots vote
3 in favor of imposing the taxes. If a county seeks to
4 increase a tax rate previously approved by the qualified
5 electors of the county that increase shall be separately
6 proposed and voted upon, provided that the total amount of
7 the separate propositions is subject to the limitations
8 specified in W.S. 39-16-204(a)(iii) and (v). Except as
9 otherwise provided, excise taxes imposed under this
10 paragraph shall commence as provided by W.S. 39-16-207
11 following the election approving the imposition of the tax;

12
13 (D) If the proposition to impose or
14 continue the tax is defeated the proposition shall not
15 again be submitted to the electors of the county for at
16 least eleven (11) months. If the proposition was for less
17 than the full amount authorized in W.S. 39-16-204(a)(v),
18 this subparagraph shall not prohibit a separate proposition
19 for the remaining authorized amount of the tax as provided
20 in subparagraph (A) of this paragraph. If ~~the~~a proposition
21 is defeated at any general election following initial
22 adoption of the proposition the relevant portion of the tax
23 is repealed and shall not be collected following June 30 of

1 the year immediately following the year in which the
2 proposition is defeated;

3

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

5

6 (END)