

## HOUSE BILL NO. HB0149

Lodging tax distribution.

Sponsored by: Representative(s) Hallinan, Blake, Clem and  
Miller

A BILL

for

1 AN ACT relating to sales tax; specifying the distribution  
2 of the local lodging excise tax; repealing conflicting  
3 provisions; specifying applicability; and providing for an  
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-15-211(a)(ii)(B)(I) and (II) is  
9 amended to read:

10

11 **39-15-211. Distribution.**

12

13 (a) For all revenue collected by the department from  
14 the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and  
15 (vi) the department shall:

1

2 (ii) For revenues collected under W.S.  
3 39-15-204(a)(ii):

4

5 (B) Except as provided in subparagraph  
6 (a)(ii)(C) of this section, distribute the balance on a  
7 monthly basis to the treasurer of each county, city or town  
8 imposing the tax in an amount equal to the amount collected  
9 in each entity less the costs of collection as provided by  
10 subparagraph (a)(ii)(A) of this section. Amounts  
11 distributed under this subparagraph shall be used for the  
12 following purposes:

13

14 (I) ~~Except as provided by subdivision~~  
15 ~~(III) of this subparagraph, At least ninety percent (90%)~~  
16 fifty percent (50%) of the amount distributed shall be used  
17 to promote travel and tourism within the county, city or  
18 town imposing the tax. Expenditures for travel and tourism  
19 promotion shall be limited to promotional materials,  
20 television and radio advertising, printed advertising,  
21 promotion of tours and other specific tourism related  
22 objectives, provided that none of these funds shall be  
23 spent for capital construction or improvements and not more

1 than forty thousand dollars (\$40,000.00) of these funds  
2 shall be spent for purposes of matching state general funds  
3 under the matching funds program administered by the  
4 Wyoming business council. If the amount is collected under  
5 a tax imposed countywide, expenditures of this amount shall  
6 be made in accordance with the Uniform Municipal Fiscal  
7 Procedures Act by a joint powers board established pursuant  
8 to law by the county and a majority of incorporated  
9 municipalities within the county. Membership of the board  
10 shall include at least one (1) representative appointed by  
11 each governmental entity made a party to the agreement and  
12 the majority of the board membership shall be comprised of  
13 representatives of the travel and tourism industry;

14

15 (II) ~~Except as provided by subdivision~~  
16 ~~(III) of this subparagraph,~~ The amount remaining not to  
17 ~~exceed ten percent (10%)~~ fifty percent (50%) of the total  
18 amount distributed shall be used for general revenue within  
19 the governmental entity imposing the tax. If the amount is  
20 collected under a tax imposed countywide, the joint powers  
21 board established under subdivision (a)(ii)(B)(I) of this  
22 section shall distribute the amount remaining to the county  
23 for deposit in its general fund in the proportion that the

1 amount collected outside the corporate limits of its cities  
2 and towns bears to the total amount collected within the  
3 county, and to incorporated cities and towns within the  
4 county for deposit into their treasuries in the proportion  
5 that the amount collected within the corporate limits of  
6 each city and town bears to the total amount collected  
7 within the county;

8

9       **Section 2.** W.S. 39-15-211(a)(ii)(B)(III) and (D)  
10 through (G) is repealed.

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12       **Section 3.** This act shall apply to a tax imposed or  
13 continued under W.S. 39-15-204(a)(ii) on or after the  
14 effective date of this act.

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

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18

(END)