

**Bill No.:** HB0082 **Effective:** 7/1/2017

**LSO No.:** 17LSO-0489

**Enrolled Act No.:** HEA No. 0039

**Chapter No.:** [Chapter Number\_RO]

**Prime Sponsor:** Joint Revenue Interim Committee

**Catch Title:** Local optional sales and use taxes.

**Subject:** Local optional sales and use taxes.

**Summary/Major Elements:**

- This bill clarifies that local governments may impose local optional taxes through separate ballot propositions up to the maximum amount authorized for those taxes.
- The bill also specifies the failure of a ballot proposition for a tax which is less than the maximum amount authorized for that tax will not affect a separate proposition which was previously enacted or which is sought for the remaining authorized amount of that tax.
- The bill applies to the following local optional taxes: the general purpose excise tax, the lodging excise tax, the specific purpose excise tax, the resort district excise tax and the economic development excise tax.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.