

ENROLLED ACT NO. 37, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING
2019 GENERAL SESSION

AN ACT relating to local sales and use tax; authorizing the distribution and expenditure of excess taxes collected for a specific purpose under specified conditions; and providing for an effective date.

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

Section 1. W.S. 39-15-204(a)(iii), 39-15-211(b)(iv), 39-16-204(a)(ii) and 39-16-211(b)(iv) are amended to read:

39-15-204. Taxation rate.

(a) In addition to the state tax imposed under W.S. 39-15-101 through 39-15-111 any county of the state may impose the following excise taxes and any city or town may impose the tax authorized by paragraph (ii) of this subsection and any resort district may impose the tax authorized by paragraph (v) of this subsection:

(iii) An excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county. The total excise tax imposed within any county under this paragraph shall not exceed two percent (2%). The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors and as provided in W.S. 39-15-211(b)(iv). Specific purposes shall not include ordinary operations of local government except those operations related to a specific project;

39-15-211. Distribution.

(b) For all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(iii) the department shall:

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(iv) If taxes collected exceed the amount necessary for the approved purpose, the excess funds shall be retained by the county treasurer for one (1) year for refund of overpayments of the tax imposed pursuant to this act upon order of the department. After one (1) year any interest earned on the excess funds and the excess funds less any refunds ordered shall be transferred to the county or municipality as specified in the resolution adopted pursuant to W.S. 39-15-203(a)(iii)(A). If the resolution fails to specify how excess funds will be expended and after all approved purposes have been completed, the county treasurer shall transfer the excess funds less any refunds ordered to each city and town within the county in the proportion the population of the city or town bears to the population of the county and to the county in the proportion that the population of the unincorporated areas of the county bears to the population of the county. After a public hearing, with notice of the public hearing published in a newspaper of general circulation in the county at least thirty (30) days before the public hearing, the governing body of the county and each municipality may appropriate its proportion of excess funds for other specific purposes authorized by a majority vote of the governing body, which shall not include the ordinary operations of local government. Excess funds collected on the propositions approved prior to January 1, 1989, and any interest earned shall be retained by the county treasurer for use in any purposes approved by the electors in accordance with procedures set forth in this section and for refunds of overpayment of taxes imposed pursuant to this act upon the order of the department, except that, with the approval of the governing bodies adopting the initial resolution, the excess funds and any interest earned may be used for the needs of the project for which the tax was approved.

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39-16-204. Taxation rate.

(a) In addition to the state tax imposed under W.S. 39-16-101 through 39-16-111 any county of the state may impose the following excise taxes and any resort district may impose the tax authorized by paragraph (iv) of this subsection:

(ii) An excise tax not to exceed two percent (2%) upon sales and storage, use and consumption of tangible personal property, within the county. The total excise tax imposed within any county under this paragraph shall not exceed two percent (2%). The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors and as provided in W.S. 39-16-211(b)(iv). Specific purposes shall not include ordinary operations of local government except those operations related to a specific project;

39-16-211. Distribution.

(b) For all revenue collected by the department from the taxes imposed by W.S. 39-16-204(a)(ii), the department shall:

(iv) If taxes collected exceed the amount necessary for the approved purpose, the excess funds shall be retained by the county treasurer for one (1) year for refund of overpayments of the tax imposed pursuant to this act upon order of the department. After one (1) year any interest earned on the excess funds and the excess funds less any refunds ordered shall be transferred to the county or municipality as specified in the resolution adopted pursuant to W.S. 39-16-203(a)(ii)(A). If the resolution fails to specify how excess funds will be expended and after all approved purposes have been completed, the county treasurer

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shall transfer the excess funds less any refunds ordered to each city and town within the county in the proportion the population of the city or town bears to the population of the county and to the county in the proportion that the population of the unincorporated areas of the county bears to the population of the county. After a public hearing, with notice of the public hearing published in a newspaper of general circulation in the county at least thirty (30) days before the public hearing, the governing body of the county and each municipality may appropriate its proportion of excess funds for other specific purposes authorized by a majority vote of the governing body, which shall not include the ordinary operations of local government. Excess funds collected on the propositions approved prior to January 1, 1989, and any interest earned shall be retained by the county treasurer for use in any purposes approved by the electors in accordance with procedures set forth in this section and for refunds of overpayment of taxes imposed pursuant to this act upon the order of the department, except that, with the approval of the governing bodies adopting the initial resolution, the excess funds and any interest earned may be used for the needs of the project for which the tax was approved.

ORIGINAL HOUSE
BILL NO. HB0095

ENGROSSED

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Section 2. This act is effective July 1, 2019.

(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