

HOUSE BILL NO. HB0237

Transportation infrastructure-local option.

Sponsored by: Representative(s) Henderson and Senator(s) Ellis and Nethercott

A BILL

for

1 AN ACT relating to sales and use taxes; providing that the
2 specific purpose sales and use tax can be used for roadway
3 construction or other transportation infrastructure; and
4 providing for an effective date.

5

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

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8 **Section 1.** W.S. 39-15-203(a)(iii)(B) and
9 39-16-203(a)(ii)(B) are amended to read:

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11 **39-15-203. Imposition.**

12

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

14

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

4
5 (B) The revenue from the tax shall be used in
6 a specified amount for specific purposes authorized by the
7 qualified electors. Specific purposes may include one (1)
8 time major maintenance, renovation, construction or
9 reconstruction of a specifically defined section of a public
10 roadway or other transportation infrastructure. Specific
11 purposes shall not include ordinary operations of local
12 government except those operations related to a specific
13 project;

14

15 **39-16-203. Imposition.**

16

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

18

19 (ii) The following provisions apply to imposition
20 of the specific purpose excise tax under W.S.
21 39-16-204(a)(ii):

22

1 (B) The revenue from the tax shall be used in
2 a specified amount for specific purposes authorized by the
3 qualified electors. Specific purposes may include one (1)
4 time major maintenance, renovation, construction or
5 reconstruction of a specifically defined section of a public
6 roadway or other transportation infrastructure. Specific
7 purposes shall not include ordinary operations of local
8 government except those operations related to a specific
9 project;

10

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

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(END)