Tourism funding.

Sponsored by: Representative(s) Hallinan and Laursen

A BILL for

AN ACT relating to sales tax; revising the distribution of the lodging tax; revising the requirements for distribution of lodging tax revenues; and providing for an effective date.

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

Section 1. W.S. 39-15-211(a)(ii)(B)(III)(intro), (2), (3) and (D) is amended to read:


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

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

(III) If the conditions specified in subparagraphs (D) through (G) of this paragraph subparagraph (D) of this paragraph are met, the amount collected less the cost of collection as provided by subparagraph (a)(ii)(A) of this section shall be distributed as follows:

(2) Ten percent (10%) Twenty percent (20%) shall be deposited in the general fund of the county. If the amount is collected under a tax imposed countywide, the joint powers board established under subdivision (a)(ii)(B)(I) of this section shall distribute
the amount to the county for deposit in its general fund in the proportion that the amount collected outside the corporate limits of its cities and towns bears to the total amount collected within the county, and to incorporated cities and towns within the county for deposit into their treasuries in the proportion that the amount collected within the corporate limits of each city and town bears to the total amount collected within the county;

(3) Thirty percent (30%) Twenty percent (20%) shall be used for the provision of visitor impact services within the governmental entity imposing the tax. If the amount is collected under a tax imposed countywide, the joint powers board shall distribute the amount to the county under the same terms and conditions as provided under subdivision (III)(2) of this subparagraph, but the funds shall only be used for the purposes specified in this subdivision. As used in this section, "visitor impact services" includes, but is not limited to, provision of vehicle parking, public transportation, public restrooms, pedestrian and bicycle pathways, museums and other displays.
(D) Beginning July 1, 1999, and adjusted annually for the percentage increase in the Wyoming cost-of-living index for the previous fiscal year as determined by the division of economic analysis of the department of administration and information, when lodging tax revenues collected for each of the preceding three (3) fiscal years exceed five hundred thousand dollars ($500,000.00), or if no lodging tax was imposed in any of the three (3) preceding fiscal years but, based upon sales tax collection records provided by the department of revenue, it can reasonably be presumed that at least five hundred thousand dollars ($500,000.00) in lodging tax may be collected annually in each county, city or town imposing a lodging tax at not more than one percent (1%) any rate, the amount collected shall be distributed as provided in subdivision (a)(ii)(B)(III) of this section.

Section 2. W.S. 39-15-211(a)(ii)(E) through (G) is repealed.

Section 3. This act is effective July 1, 2019.