

## HOUSE BILL NO. HB0259

Tourism funding.

Sponsored by: Representative(s) Hallinan and Laursen

A BILL

for

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

4

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

6

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

9

10 **39-15-211. Distribution.**

11

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

15

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

3  
4           (B) Except as provided in subparagraph  
5 (a)(ii)(C) of this section, distribute the balance on a  
6 monthly basis to the treasurer of each county, city or town  
7 imposing the tax in an amount equal to the amount collected  
8 in each entity less the costs of collection as provided by  
9 subparagraph (a)(ii)(A) of this section. Amounts distributed  
10 under this subparagraph shall be used for the following  
11 purposes:

12  
13           (III) If the conditions specified in  
14 ~~subparagraphs (D) through (G) of this paragraph~~ subparagraph  
15 (D) of this paragraph are met, the amount collected less the  
16 cost of collection as provided by subparagraph (a)(ii)(A) of  
17 this section shall be distributed as follows:

18  
19           (2) ~~Ten percent (10%)~~ Twenty  
20 percent (20%) shall be deposited in the general fund of the  
21 county. If the amount is collected under a tax imposed  
22 countywide, the joint powers board established under  
23 subdivision (a)(ii)(B)(I) of this section shall distribute

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

9  
10 (3) ~~Thirty percent (30%)~~ Twenty  
11 percent (20%) shall be used for the provision of visitor  
12 impact services within the governmental entity imposing the  
13 tax. If the amount is collected under a tax imposed  
14 countywide, the joint powers board shall distribute the  
15 amount to the county under the same terms and conditions as  
16 provided under subdivision (III)(2) of this subparagraph, but  
17 the funds shall only be used for the purposes specified in  
18 this subdivision. As used in this section, "visitor impact  
19 services" includes, but is not limited to, provision of  
20 vehicle parking, public transportation, public restrooms,  
21 pedestrian and bicycle pathways, museums and other displays.

22

1                   (D) Beginning July 1, 1999, and adjusted  
2 annually for the percentage increase in the Wyoming  
3 cost-of-living index for the previous fiscal year as  
4 determined by the division of economic analysis of the  
5 department of administration and information, when lodging  
6 tax revenues collected for each of the preceding three (3)  
7 fiscal years exceed five hundred thousand dollars  
8 (\$500,000.00), or if no lodging tax was imposed in any of the  
9 three (3) preceding fiscal years but, based upon sales tax  
10 collection records provided by the department of revenue, it  
11 can reasonably be presumed that at least five hundred thousand  
12 dollars (\$500,000.00) in lodging tax may be collected  
13 annually in each county, city or town imposing a lodging tax  
14 at ~~not more than one percent (1%)~~ any rate, the amount  
15 collected shall be distributed as provided in subdivision  
16 (a)(ii)(B)(III) of this section.†

17

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

20

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

22

23

(END)