

SENATE FILE NO. SF0106

New taxes-audit requirement.

Sponsored by: Senator(s) James and Representative(s)  
Piiparinen

A BILL

for

1 AN ACT relating to taxes and fees; requiring audits before  
2 the imposition or increase of any tax or fee; requiring  
3 reports of audits; and providing for an effective date.

4

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

6

7 **Section 1.**

8

9 (a) Notwithstanding any other provision of law, no  
10 agency, including the legislature, shall consider or impose  
11 any new tax or fee or increase any existing tax or fee until  
12 the department of audit certifies that all agencies that  
13 receive public funds have been subject to a comprehensive  
14 audit that has been made available for public review.

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1           (b) The department of audit shall certify the audit of  
2 each agency when the audit is completed and shall make the  
3 audit available to the public. Once every agency has been  
4 audited, the department shall report that fact to the  
5 legislature and every audited agency.

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7           (c) As used in this section, "agency" includes any  
8 public entity that receives public funds including, without  
9 limitation, the state of Wyoming or any of its branches,  
10 agencies, departments, boards, instrumentalities or  
11 institutions, cities, towns, counties, school districts,  
12 special districts and the university of Wyoming.

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

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(END)