

## HOUSE BILL NO. HB0134

Wyoming tourism account funding.

Sponsored by: Joint Appropriations Committee

## A BILL

for

1 AN ACT relating to sales tax; imposing a statewide  
2 assessment on sales of lodging services; providing for  
3 distribution of the assessment collected; providing an  
4 exemption; revising the local optional lodging tax;  
5 authorizing the local optional lodging tax to be imposed by  
6 ordinance or resolution; amending a definition; amending  
7 authorized expenditures; repealing conflicting provisions;  
8 creating the Wyoming tourism account; creating the Wyoming  
9 tourism reserve and projects account; providing for  
10 implementation of the new assessment; and providing for an  
11 effective date.

12

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

14

15       **Section 1.** W.S. 39-15-101(a)(xv), 39-15-104 by  
16 creating a new subsection (h), 39-15-105(a) by creating a

1 new paragraph (x), 39-15-111(b)(intro) and by creating a  
2 new subsection (p), 39-15-203(a)(ii)(A), (B), (D),  
3 (F)(intro) and (I), 39-15-204(a)(ii) and  
4 39-15-211(a)(ii)(B)(I), (III)(intro) and by creating a new  
5 subparagraph (H) are amended to read:

6

7 **39-15-101. Definitions.**

8

9 (a) As used in this article:

10

11 (xv) "Vendor" means any person engaged in ~~the~~  
12 ~~business of~~ selling at retail or wholesale tangible  
13 personal property, admissions or services which are subject  
14 to taxation under this article. "Vendor" includes a vehicle  
15 dealer as defined by W.S. 31-16-101(a)(xviii), a remote  
16 seller to the extent provided by W.S. 39-15-501 and a  
17 marketplace facilitator to the extent provided by W.S.  
18 39-15-502;

19

20 **39-15-104. Taxation rate.**

21

22 (h) In addition to the sales tax under subsections  
23 (a) and (b) of this section there is imposed an assessment

1 upon the sale of lodging services of five percent (5%) as  
2 follows:

3  
4 (i) Three percent (3%) to be distributed as  
5 provided in W.S. 39-15-111(p)(i); and

6  
7 (ii) Two percent (2%) to be distributed as  
8 provided in W.S. 39-15-111(p)(ii).

9  
10 **39-15-105. Exemptions.**

11  
12 (a) The following sales or leases are exempt from the  
13 excise tax imposed by this article:

14  
15 (x) Sales of lodging services offered by any  
16 county fair board during a county fair or other board  
17 authorized events.

18  
19 **39-15-111. Distribution.**

20  
21 (b) Revenues earned under W.S. 39-15-104 during each  
22 fiscal year shall be recognized as revenue during that  
23 fiscal year for accounting purposes. Except as otherwise

1 provided in subsection (p) of this section, for all revenue  
2 collected by the department under W.S. 39-15-104 the  
3 department shall:

4  
5 (p) All revenue collected by the department under  
6 W.S. 39-15-104(h) shall be distributed as follows:

7  
8 (i) The department shall credit the revenue  
9 collected under W.S. 39-15-104(h)(i) as follows:

10  
11 (A) Eighty percent (80%) of the average  
12 annual revenue collected under this paragraph during the  
13 immediately preceding five (5) years shall be deposited  
14 each year in the Wyoming tourism account, which is hereby  
15 created. No funds shall be expended from the account until  
16 appropriated by the legislature. Funds in the account shall  
17 be used for the operation of the Wyoming tourism board and  
18 the Wyoming office of tourism;

19  
20 (B) Any amount of revenue that exceeds the  
21 amount determined under subparagraph (A) of this paragraph  
22 shall be deposited as provided in this subparagraph.  
23 Revenue under this subparagraph shall be transferred to the

1 Wyoming tourism reserve and projects account, which is  
2 hereby created. No funds shall be expended from the account  
3 until appropriated by the legislature.

4  
5 (ii) The assessment revenue collected under W.S.  
6 39-15-104(h)(ii) shall be distributed to each county on a  
7 monthly basis in proportionate shares determined by the  
8 amount of revenue collected within the county and its  
9 municipalities under W.S. 39-15-104(h)(ii) in relation to  
10 the entire amount collected under W.S. 39-15-104(h)(ii), to  
11 be distributed as follows:

12  
13 (A) If the county imposes a countywide  
14 lodging tax under W.S. 39-15-204(a)(ii), the assessment  
15 revenue shall be distributed in the same manner as taxes  
16 collected under that paragraph are distributed under W.S.  
17 39-15-211(a)(ii)(B) through (E);

18  
19 (B) If the county has not imposed a  
20 countywide lodging tax under W.S. 39-15-204(a)(ii), the  
21 assessment revenue shall be distributed as follows:

1                   (I) If no city or town in the county  
2 has imposed a lodging tax under W.S. 39-15-204(a)(ii), the  
3 assessment revenue shall be distributed to the county to be  
4 expended as provided in W.S. 39-15-211(a)(ii)(B);

5  
6                   (II) If any city or town in the county  
7 has imposed a lodging tax under W.S. 39-15-204(a)(ii),  
8 assessment revenue equal to the amount of the tax imposed  
9 by the city or town shall be distributed to the city or  
10 town to be used as provided in W.S. 39-15-211(a)(ii)(B)  
11 through (E). The remainder shall be distributed to the  
12 county to be expended as provided in W.S.  
13 39-15-211(a)(ii)(B).

14

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

16

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

18

19                   (ii) The following provisions apply to  
20 imposition of the lodging excise tax under W.S.  
21 39-15-204(a)(ii):

22

1                   (A) The tax on lodging services authorized  
2 by W.S. 39-15-204(a)(ii) shall be in addition to and not in  
3 lieu of the tax authorized by W.S. 39-15-204(a)(i) and  
4 (iii) if both taxes are imposed. If the proposition or an  
5 ordinance or resolution to impose a tax on lodging services  
6 within the county is approved or adopted in accordance with  
7 subparagraph (B) of this paragraph, a city or town shall  
8 not impose a lodging tax in addition to the county wide tax  
9 even though the additional tax does not exceed the  
10 limitation established under W.S. 39-15-204(a)(ii);

11

12                   (B) No tax shall be imposed under W.S.  
13 39-15-204(a)(ii) until the county, city or town adopts an  
14 ordinance or resolution imposing the taxes or the  
15 proposition to impose the taxes is submitted to the vote of  
16 the qualified electors of the county or of a city or town  
17 if the proposition is to impose the tax only city wide or  
18 town wide, and a majority of those casting their ballots  
19 vote in favor of imposing the taxes. If a county seeks to  
20 increase a tax rate previously approved by the qualified  
21 electors of the county, that increase shall be separately  
22 proposed and voted upon, provided that the total amount of  
23 the separate propositions is subject to the limitations

1 specified in W.S. 39-15-204(a)(ii). A county may impose  
2 both taxes authorized in W.S. 39-15-204(a)(i) and (ii), but  
3 the proposition to impose each tax shall be individually  
4 stated and voted upon. Except as otherwise provided, excise  
5 taxes imposed under this paragraph shall commence as  
6 provided by W.S. 39-15-207(c) following the election or  
7 adoption of the ordinance or resolution approving the  
8 imposition of the tax. The ordinance or resolution shall  
9 expire not later than four (4) years following the adoption  
10 of the resolution or ordinance. The tax imposed by a  
11 resolution or ordinance shall be continued only upon the  
12 adoption of a new ordinance or resolution to impose the tax  
13 under this subparagraph;

14

15 (D) The proposition may be submitted at an  
16 election held on a date authorized under W.S. 22-21-103. A  
17 notice of election shall be given in at least one (1)  
18 newspaper of general circulation published in the county in  
19 which the election is to be held or in the city or town if  
20 only a city wide or town wide tax is proposed, and the  
21 notice shall specify the object of the election. The notice  
22 shall be published at least once each week for a thirty  
23 (30) day period preceding the election. At the election the



1 ballots shall contain the words "for the county (or city or  
2 town) lodging tax" and "against the county (or city or  
3 town) lodging tax". If the proposition is approved the same  
4 proposition shall be submitted at subsequent general  
5 elections as provided in this subparagraph until the  
6 proposition is defeated. If the proposition to impose the  
7 lodging tax pursuant to W.S. 39-15-204(a)(ii) is approved,  
8 the same proposition shall be submitted, until defeated, at  
9 the second general election following the election at which  
10 the proposition was initially approved and at the general  
11 election held every four (4) years thereafter. If a county,  
12 city or town has in place a lodging tax pursuant to W.S.  
13 39-15-204(a)(ii), either through a petition or by request  
14 of the county, city or town, the proposition posed at the  
15 next election may contain a larger tax not to exceed ~~four~~  
16 ~~percent (4%)~~ two percent (2%);

17

18 (F) If the proposition is approved by the  
19 qualified electors or if the ordinance or resolution  
20 imposing the tax is adopted, the board of county  
21 commissioners, city council or town council, as  
22 appropriate, shall by ordinance impose an excise tax upon  
23 the sales price for lodging services. ~~Following approval of~~

1 ~~a proposition to impose the tax,~~ The county, city or town  
2 shall within thirty (30) days following certification of  
3 the election results or the adoption of an ordinance or  
4 resolution imposing the tax and annually thereafter each  
5 year the tax is in effect, notify the department of revenue  
6 of the ordinance or resolution imposing the lodging tax and  
7 shall submit a list to the department of all persons  
8 selling lodging services within their respective  
9 jurisdiction. The board of county commissioners or the city  
10 or town council shall adopt an ordinance for the tax  
11 authorized by this paragraph. The ordinance shall include  
12 the following:

13

14 (I) A provision imposing an excise tax  
15 on every sale of lodging services within the county, city  
16 or town at the rate approved by the qualified electors or  
17 specified in the ordinance or resolution imposing the tax,  
18 whichever is appropriate;

19

20 **39-15-204. Taxation rate.**

21

22 (a) In addition to the state tax imposed under W.S.  
23 39-15-101 through 39-15-111 any county of the state may

1 impose the following excise taxes and any city or town may  
2 impose the tax authorized by paragraph (ii) of this  
3 subsection and any resort district may impose the tax  
4 authorized by paragraph (v) of this subsection:

5  
6 (ii) An excise tax at a rate in increments of  
7 one percent (1%) not to exceed a rate of ~~four percent (4%)~~  
8 two percent (2%) upon the sales price paid for lodging  
9 services as defined under W.S. 39-15-101(a)(i), the primary  
10 purpose of which is for local travel and tourism promotion;

11  
12 **39-15-211. Distribution.**

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

17  
18 (ii) For revenues collected under W.S.  
19 39-15-204(a)(ii):

20  
21 (B) Except as provided in subparagraph  
22 (a)(ii)(C) of this section, distribute the balance on a  
23 monthly basis to the treasurer of each county, city or town

1 imposing the tax in an amount equal to the amount collected  
2 in each entity less the costs of collection as provided by  
3 subparagraph (a)(ii)(A) of this section. Amounts  
4 distributed under this subparagraph shall be used for the  
5 following purposes:

6  
7 (I) Except as provided by subdivision  
8 (III) of this subparagraph, at least ninety percent (90%)  
9 of the amount distributed shall be used to promote travel  
10 and tourism within the county, city or town imposing the  
11 tax. Expenditures for travel and tourism promotion shall be  
12 limited to promotional materials, television and radio  
13 advertising, printed advertising, digital content, social  
14 media, promotion of tours, staging of events, educational  
15 materials, and other specific tourism related objectives,  
16 including those identified as likely to facilitate tourism  
17 or enhance the visitor experience, provided that none of  
18 these funds shall be spent for capital construction or  
19 improvements. ~~and not more than forty thousand dollars~~  
20 ~~(\$40,000.00) of these funds shall be spent for purposes of~~  
21 ~~matching state general funds under the matching funds~~  
22 ~~program administered by the Wyoming business council.~~ If  
23 the amount is collected under a tax imposed countywide,

1 expenditures of this amount shall be made in accordance  
2 with the Uniform Municipal Fiscal Procedures Act by a joint  
3 powers board established pursuant to law by the county and  
4 a majority of incorporated municipalities within the  
5 county. Membership of the board shall include at least one  
6 (1) representative appointed by each governmental entity  
7 made a party to the agreement and the majority of the board  
8 membership shall be comprised of representatives of the  
9 travel and tourism industry;

10  
11 (III) If any of the conditions  
12 specified in ~~subparagraphs (D) through (G)~~ subparagraph (H)  
13 of this paragraph are met, the amount collected less the  
14 cost of collection as provided by subparagraph (a)(ii)(A)  
15 of this section shall be distributed as follows:

16  
17 (H) The amount collected shall be  
18 distributed as provided in subdivision (B)(III) of this  
19 paragraph if the revenue collected by the county, city or  
20 town equals or exceeds the amounts as specified in  
21 subdivisions (I) through (III) of this subparagraph,  
22 adjusted annually for the percentage increase in the  
23 Wyoming cost-of-living index for the previous fiscal year

1 as determined by the division of economic analysis of the  
2 department of administration and information:

3  
4 (I) If the county, city or town is not  
5 imposing a lodging tax under W.S. 39-15-204(a)(ii), the  
6 amount of assessment revenue received from the two percent  
7 (2%) assessment on lodging services imposed pursuant to  
8 W.S. 39-15-104(h)(ii) for each of the preceding three (3)  
9 years equals or exceeds one million eight hundred fifty  
10 thousand dollars (\$1,850,000.00) or it can reasonably be  
11 presumed, based on sales tax collection records, that the  
12 annual amount that will be received by the city, town or  
13 county will equal or exceed one million eight hundred fifty  
14 thousand dollars (\$1,850,000.00);

15  
16 (II) If the county, city or town has  
17 imposed a one percent (1%) lodging tax under W.S.  
18 39-15-204(a)(ii), the amount of assessment revenue received  
19 from that tax plus the two percent (2%) assessment on  
20 lodging services imposed pursuant to W.S. 39-15-104(h)(ii)  
21 for each of the preceding three (3) years equals or exceeds  
22 two million seven hundred eighty thousand dollars  
23 (\$2,780,000.00) or it can reasonably be presumed, based on

1 sales tax collection records, that the annual amount that  
2 will be received by the city, town or county will equal or  
3 exceed two million seven hundred eighty thousand dollars  
4 (\$2,780,000.00);

5  
6 (III) If the county, city or town has  
7 imposed a two percent (2%) lodging tax under W.S.  
8 39-15-204(a)(ii), the amount of assessment revenue received  
9 from that tax plus the two percent (2%) assessment on  
10 lodging services imposed pursuant to W.S. 39-15-104(h)(ii)  
11 for each of the preceding three (3) years equals or exceeds  
12 three million seven hundred thousand dollars  
13 (\$3,700,000.00) or it can reasonably be presumed, based on  
14 sales tax collection records, that the annual amount that  
15 will be received by the city, town or county will equal or  
16 exceed three million seven hundred thousand dollars  
17 (\$3,700,000.00).

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

21  
22 **Section 3.**

1       (a) If any city, town or county has in place a  
2 lodging tax under W.S. 39-15-204(a)(ii) as of January 1,  
3 2021, the current rate of the tax shall continue until the  
4 next general election at which the tax would be considered  
5 as provided in W.S. 39-15-203(a)(ii)(D). No lodging tax  
6 imposed under W.S. 39-15-204(a)(ii) in excess of two  
7 percent (2%) shall be continued pursuant to an election  
8 under W.S. 39-15-203(a)(ii)(D) or by a county, city or town  
9 resolution after the effective date of this act. A  
10 proposition to continue any lodging tax under W.S.  
11 39-15-204(a)(ii) in excess of two percent (2%) at the next  
12 election following the effective date of this act shall be  
13 presented on the ballot as "for or against the (county,  
14 city or town) (one percent (1%) or two percent (2%))  
15 lodging tax.

16

17       (b) Notwithstanding W.S. 39-15-104(h)(ii) as created  
18 by section 1 of this act, the two percent (2%) assessment  
19 on lodging services under W.S. 39-15-104(h)(ii) shall be  
20 imposed as follows:

21

22       (i) If the county has in place a countywide  
23 lodging tax under W.S. 39-15-204(a)(ii) as of January 1,



1 2021, the two percent (2%) assessment on lodging services  
2 shall be effective in that county on the date of the next  
3 general election at which the county lodging tax would be  
4 considered as provided in W.S. 39-15-203(a)(ii)(D), subject  
5 to subsection (a) of this section;

6  
7 (ii) If a county does not have a countywide  
8 lodging tax in place, the two percent (2%) assessment on  
9 lodging services shall be effective in that county on the  
10 effective date of this act, provided that if any city or  
11 town in the county has imposed a lodging tax under W.S.  
12 39-15-204(a)(ii), the two percent (2%) assessment on  
13 lodging services shall not be effective within the  
14 boundaries of the city or town until the date of the next  
15 general election at which the lodging tax would be  
16 considered as provided in W.S. 39-15-203(a)(ii)(D), subject  
17 to subsection (a) of this section.

18  
19 **Section 4.** This act is effective January 1, 2021.

20  
21 (END)