

HOUSE BILL NO. HB0047

Local sales and use taxes.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; authorizing an
2 election on the question of permanently imposing a portion
3 of the local general purpose sales and use taxes;
4 decreasing the number of local entities required to approve
5 provisions related to specified local sales and use taxes;
6 increasing the amount of time between elections for
7 specified local sales and use taxes; authorizing the
8 implementation of an optional municipal sales and use taxes
9 as specified; providing procedures; amending related
10 provisions; specifying applicability; 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. 39-15-203(a)(i)(B), (C), (F)(intro),
16 (ii)(C), (iii)(A), (v)(B), (C) and by creating a new

1 paragraph (vi), 39-15-204(a)(intro) and by creating a new
2 paragraph (vii), 39-15-211 by creating a new subsection
3 (d), 39-16-203(a)(i)(B), (C), (F)(intro), (ii)(A), (iv)(B),
4 (C) and by creating a new paragraph (v),
5 39-16-204(a)(intro) and by creating a new paragraph (vi)
6 and 39-16-211 by creating a new subsection (d) are amended
7 to read:

8

9 **39-15-203. Imposition.**

10

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

12

13 (i) The following provisions apply to imposition
14 of the general purpose excise tax under W.S.
15 39-15-204(a)(i):

16

17 (B) The proposition to impose an excise tax
18 shall be at the expense of the county and be submitted to
19 the electors of the county upon the receipt by the board of
20 county commissioners of a petition requesting the election
21 signed by at least five percent (5%) of the electors of the
22 county or of a resolution approving the proposition from
23 the governing body of the county and the governing bodies

1 of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the
2 incorporated municipalities within the county. If proposed
3 by petition by electors, the number of electors required
4 shall be determined by the number of votes cast at the last
5 general election. The election shall be at the direction
6 and under the supervision of the board of county
7 commissioners;

8
9 (C) The proposition may be submitted at an
10 election held on a date authorized under W.S. 22-21-103. A
11 notice of election shall be given in at least one (1)
12 newspaper of general circulation published in the county in
13 which the election is to be held, and the notice shall
14 specify the object of the election. The notice shall be
15 published at least once each week for a thirty (30) day
16 period preceding the election. At the election the ballots
17 shall contain the words "for the county sales and use tax"
18 and "against the county sales and use tax". If a portion
19 of the proceeds from the tax will be used for economic
20 development as provided by W.S. 39-15-211(a)(i), the ballot
21 shall contain the words "a portion (or specific percentage)
22 of the tax proceeds shall be used for economic development"
23 in a clear and appropriate manner. If the proposition is

1 approved the same proposition shall be submitted at
2 subsequent general elections as provided in this
3 subparagraph until the proposition is defeated. If the tax
4 proposed is approved after July 1, 1989, the same
5 proposition shall be submitted at every other subsequent
6 general election until the proposition is defeated. However
7 in those counties where the tax is not in effect, the
8 county commissioners with the concurrence of the governing
9 bodies of ~~two-thirds (2/3)~~ fifty percent (50%) of the
10 municipalities may establish the initial term of the tax at
11 ~~two (2)~~ four (4) years. ~~If the term of the tax is limited~~
12 ~~to two (2) years,~~ The term of the tax shall be stated in
13 the proposition submitted to the voters. If a proposition
14 establishing the term of the tax at four (4) years is
15 approved, the proposition shall be submitted at the next
16 general election and at every other subsequent second
17 general election following the election at which the
18 proposition was initially approved and at the general
19 election held every four (4) years thereafter until the
20 proposition is defeated;

21

22 (F) In lieu of the requirements of
23 subparagraph (C) of this paragraph providing for the

1 submission of the proposition at subsequent elections, the
2 tax authorized under W.S. 39-15-204(a)(i) may be continued
3 by an election or by a resolution as provided in this
4 subparagraph. For the tax to be continued by an election,
5 the county commissioners, with the concurrence of the
6 governing bodies of fifty percent (50%) of the
7 municipalities, may submit a proposition to the voters
8 establishing the term of the tax as permanent. The
9 proposition under this subparagraph shall be submitted in
10 in the same manner as a proposition to impose the tax under
11 subparagraph (C) of this paragraph provided that the
12 proposition may be submitted as a separate question at the
13 same election with a proposition to impose or continue the
14 tax under subparagraph (C) of this paragraph. The tax may
15 be continued by resolution, subject to the following terms
16 and conditions:
17

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

22 (C) The proposition to impose an excise tax
23 shall be at the expense of the county and be submitted to

1 the electors of the county upon the receipt by the board of
2 county commissioners of a petition requesting the election
3 signed by at least five percent (5%) of the electors of the
4 county or of a resolution approving the proposition from
5 the governing body of the county and the governing bodies
6 of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the
7 incorporated municipalities within the county. If proposed
8 by petition by electors, the number of electors required
9 shall be determined by the number of votes cast at the last
10 general election. The election shall be at the direction
11 and under the supervision of the board of county
12 commissioners;

13

14 (iii) The following provisions apply to
15 imposition of the specific purpose excise tax under W.S.
16 39-15-204(a)(iii):

17

18 (A) Before any proposition to impose the
19 tax or incur the debt shall be placed before the electors,
20 the governing body of a county and the governing bodies of
21 at least ~~two-thirds (2/3)~~ fifty percent (50%) of the
22 incorporated municipalities within the county shall adopt a
23 resolution approving the proposition, setting forth a

1 procedure for qualification of a ballot question for
2 placement on the ballot and specifying how excess funds
3 shall be expended;

4

5 (v) The following provisions apply to imposition
6 of the excise tax under W.S. 39-15-204(a)(vi) the purpose
7 of which is economic development:

8

9 (B) The proposition to impose an excise tax
10 shall be at the expense of the county and be submitted to
11 the electors of the county upon the receipt by the board of
12 county commissioners of a petition requesting the election
13 signed by at least five percent (5%) of the electors of the
14 county or of a resolution approving the proposition from
15 the governing body of the county and the governing bodies
16 of at least ~~two-thirds (2/3)~~ fifty percent (50%) of the
17 incorporated municipalities within the county. If proposed
18 by petition by electors, the number of electors required
19 shall be determined by the number of votes cast at the last
20 general election. The election shall be at the direction
21 and under the supervision of the board of county
22 commissioners;

23

1 (C) The proposition may be submitted at an
2 election held on a date authorized under W.S. 22-21-103. A
3 notice of election shall be given in at least one (1)
4 newspaper of general circulation published in the county in
5 which the election is to be held, and the notice shall
6 specify the object of the election. The notice shall be
7 published at least once each week for a thirty (30) day
8 period preceding the election. At the election the ballots
9 shall contain the words "for the county sales and use tax
10 for economic development" and "against the county sales and
11 use tax for economic development". If the tax proposed is
12 approved, the same proposition shall be submitted at every
13 other subsequent general election until the proposition is
14 defeated. However, the county commissioners with the
15 concurrence of the governing bodies of ~~two-thirds (2/3)~~
16 fifty percent (50%) of the municipalities may establish the
17 initial term of the tax at ~~two (2)~~ four (4) years. ~~If the~~
18 ~~term of the tax is limited to two (2) years,~~ The term of
19 the tax shall be stated in the proposition submitted to the
20 voters. If a proposition establishing the term of the tax
21 at four (4) years is approved, the proposition shall be
22 submitted at the ~~next general election and at every other~~
23 ~~subsequent~~ second general election following the election

1 at which the proposition was initially approved and at the
2 general election held every four (4) years thereafter until
3 the proposition is defeated;

4
5 (vi) The following provisions apply to
6 imposition of the municipal tax under W.S.
7 39-15-204(a)(vii):

8
9 (A) The tax authorized by W.S.
10 39-15-204(a)(vii) shall be in addition to and not in lieu
11 of any tax imposed by a county under W.S. 39-15-204(a)(i),
12 (iii) or (vi) if those taxes are imposed;

13
14 (B) If a county has imposed at least one
15 percent (1%) of the tax under W.S. 39-15-204(a)(i) and has
16 voted to initially approve or continue a tax under W.S.
17 39-15-204(a)(iii), or if the board of county commissioners
18 has adopted a resolution by the county under subparagraph
19 (J) of this paragraph, a city or town within the county
20 where the tax was imposed may propose an excise tax as
21 provided in this paragraph. Except for a tax authorized
22 under subparagraph (J) of this paragraph, the tax shall not
23 be proposed until at least ninety (90) days following the

1 approval or continuation of a tax under W.S.
2 39-15-204(a)(iii). The amount of the tax proposed under
3 this subparagraph shall not exceed the amount of tax that
4 the city or town collects during the same time period
5 pursuant to the tax imposed under W.S. 39-15-204(a)(iii).
6 The tax imposed under this paragraph shall terminate not
7 more than ninety (90) days following the termination of the
8 tax imposed under W.S. 39-15-204(a)(iii) or as provided in
9 subparagraph (J) of this paragraph;

10
11 (C) Revenue from the tax shall be used for
12 general purposes or for a specific purpose in a specified
13 amount as specified in the proposition to impose the tax. A
14 city or town may impose a portion of the tax for separate
15 purposes provided that the purposes are voted on
16 separately, each proposition specifies the purpose of the
17 tax and the total amount of the tax does not exceed the
18 full amount authorized in W.S. 39-15-204(a)(vii) and
19 subparagraph (B) of this paragraph;

20
21 (D) No tax shall be imposed under this
22 paragraph until a specific proposition to impose the tax is
23 approved by a vote of the majority of the qualified

1 electors voting on the specific proposition. The purpose of
2 the tax and the maximum estimated amount of revenue to be
3 collected shall be specified in the proposition. The
4 election shall be held in accordance with W.S. 22-21-101
5 through 22-21-112. Any excise tax imposed under this
6 paragraph shall commence as provided by W.S. 39-15-207(c)
7 following the election approving the imposition of the tax;

8
9 (E) A notice of election shall be given in
10 at least one (1) newspaper of general circulation published
11 in the county in which the election is to be held, and the
12 notice shall specify the proposition that will be
13 considered at the election. The notice shall be published
14 at least once each week for a thirty (30) day period
15 preceding the election. At the election for each
16 proposition, the ballots shall contain the words "for the
17 municipal sales and use tax" and "against the municipal
18 sales and use tax". The ballot shall describe the purposes
19 of the tax in a clear and appropriate manner;

20
21 (F) If the proposition to impose or
22 continue the tax is defeated the proposition shall not
23 again be submitted to the electors of the city or town for

1 at least eleven (11) months. If the proposition is defeated
2 at any general election following initial adoption of the
3 proposition the tax is repealed and shall not be collected
4 following June 30 of the year immediately following the
5 year in which the proposition is defeated except:

6
7 (I) If the proposition was for less
8 than the full amount authorized in W.S. 39-15-204(a)(vii),
9 this subparagraph shall not prohibit a separate proposition
10 for the remaining authorized amount of the tax as provided
11 in subparagraphs (B) and (C) of this paragraph;

12
13 (II) If the proposition was to
14 increase the amount of the tax originally adopted by the
15 electors or to impose a tax for a different purpose,
16 subject to the maximum allowable tax, the defeat of the
17 proposition shall not repeal the proposition originally
18 adopted by the electors.

19
20 (G) If the proposition is approved by the
21 qualified electors, the city or town council shall adopt an
22 ordinance for the tax authorized by W.S. 39-15-204(a)(vii)

1 consistent with the approved proposition. The ordinance
2 shall include the following:

3
4 (I) A provision imposing sales tax
5 upon retail sales of tangible personal property, admissions
6 and services made within the city or town, whichever is
7 appropriate;

8
9 (II) Provisions identical to those
10 contained in article 1 of this chapter except for W.S.
11 39-15-102(a), insofar as it relates to sales taxes, except
12 the name of the city or town as the taxing agency shall be
13 substituted for that of the state and an additional license
14 to engage in business shall not be required if the vendor
15 has been issued a state license pursuant to law;

16
17 (III) A provision that any amendments
18 made to article 1 of this chapter or to chapter 16 of this
19 title that are not in conflict with article 1 of this
20 chapter or to chapter 16 of this title shall automatically
21 become a part of the sales tax ordinances of the city or
22 town;

23

1 (IV) A provision that the city or town
2 shall contract with the department prior to the effective
3 date of the sales tax ordinances whereby the department
4 shall perform all functions incident to the administration
5 of the sales tax ordinances of the city or town;

6
7 (V) A provision that the amount
8 subject to the sales tax shall not include the amount of
9 any sales tax imposed by the state of Wyoming.

10
11 (H) Subject to subparagraphs (B) and (J) of
12 this paragraph, if the tax is imposed for a specific
13 purpose and in a specified amount the tax shall terminate
14 when the amount specified in the proposition approved by
15 the electors is collected. A city or town may agree to
16 terminate the tax if the tax collected reaches the actual
17 cost of the completed projects and the amount specified in
18 the proposition exceeds the actual cost of the completed
19 projects. A city or town shall inform the department that
20 a tax is terminated;

21
22 (J) If a county has not imposed taxes under
23 W.S. 39-15-204(a)(i) and 39-15-204(a)(iii) as provided in

1 subparagraph (B) of this paragraph, the board of county
2 commissioners may adopt a resolution to authorize cities
3 and towns within the county to propose a municipal tax
4 under this paragraph. The resolution shall establish the
5 maximum taxation rate in increments of one-quarter of one
6 percent (.25%) not to exceed a rate of one percent (1%).
7 The proposition by a city or town for a municipal tax
8 authorized under this subparagraph shall specify that the
9 municipal tax shall terminate after two (2) years.

10

11 **39-15-204. Taxation rate.**

12

13 (a) In addition to the state tax imposed under W.S.
14 39-15-101 through 39-15-111 any county of the state may
15 impose the following excise taxes and any city or town may
16 impose the ~~tax—taxes~~ authorized by ~~paragraph—(ii)~~
17 paragraphs (ii) and (vii) of this subsection and any resort
18 district may impose the tax authorized by paragraph (v) of
19 this subsection:

20

21 (vii) An excise tax at a rate in increments of
22 one-quarter of one percent (.25%) not to exceed a rate of
23 one percent (1%) upon retail sales of tangible personal

1 property, admissions and services made within the city or
2 town, the purpose of which is for general revenue or for a
3 specific purpose and in a specified amount as provided in
4 the proposition to impose the tax.

5
6 **39-15-211. Distribution.**

7
8 (d) For all revenue collected by the department from
9 the taxes imposed by W.S. 39-15-204(a)(vii) the department
10 shall:

11
12 (i) Deduct one percent (1%) to defray the costs
13 of collecting the tax and administrative expenses incident
14 thereto which shall be deposited into the general fund;

15
16 (ii) Deposit the remainder into an account for
17 monthly distribution to the city or town in which the tax
18 has been imposed which shall only be used by the city or
19 town for costs related to the purposes approved in the
20 proposition to impose the tax.

21
22 **39-16-203. Imposition.**

23

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

2

3 (i) The following provisions apply to imposition
4 of the general purpose excise tax under W.S.
5 39-16-204(a)(i):

6

7 (B) The proposition to impose an excise tax
8 shall be at the expense of the county and be submitted to
9 the electors of the county upon the receipt by the board of
10 county commissioners of a petition requesting the election
11 signed by at least five percent (5%) of the electors of the
12 county or of a resolution approving the proposition from
13 the governing body of the county and the governing bodies
14 of at least ~~two thirds (2/3)~~ fifty percent (50%) of the
15 incorporated municipalities within the county. If proposed
16 by petition by electors, the number of electors required
17 shall be determined by the number of votes cast at the last
18 general election. The election shall be at the direction
19 and under the supervision of the board of county
20 commissioners;

21

22 (C) The proposition may be submitted at an
23 election held on a date authorized under W.S. 22-21-103. A

1 notice of election shall be given in at least one (1)
2 newspaper of general circulation published in the county in
3 which the election is to be held, and the notice shall
4 specify the object of the election. The notice shall be
5 published at least once each week for a thirty (30) day
6 period preceding the election. At the election the ballots
7 shall contain the words "for the county sales and use tax"
8 and "against the county sales and use tax". If a portion
9 of the proceeds from the tax will be used for economic
10 development as provided by W.S. 39-16-211(a)(i), the ballot
11 shall contain the words "a portion (or specific percentage)
12 of the proceeds will be used for economic development" in a
13 clear and appropriate manner. If the proposition is
14 approved the same proposition shall be submitted at
15 subsequent general elections as provided in this
16 subparagraph until the proposition is defeated. If the tax
17 proposed is approved after July 1, 1989, the same
18 proposition shall be submitted at every other subsequent
19 general election until the proposition is defeated.
20 However in those counties where the tax is not in effect,
21 the county commissioners with the concurrence of the
22 governing bodies of ~~two-thirds (2/3)~~ fifty percent (50%) of
23 the municipalities may establish the initial term of the

1 tax at ~~two (2)~~ four (4) years. ~~If the term of the tax is~~
2 ~~limited to two (2) years,~~ The term of the tax shall be
3 stated in the proposition submitted to the voters. If a
4 proposition establishing the term of the tax at four (4)
5 years is approved, the proposition shall be submitted at
6 the ~~next general election and at every other subsequent~~
7 second general election following the election at which the
8 proposition was initially approved and at the general
9 election held every four (4) years thereafter until the
10 proposition is defeated;

11

12 (F) In lieu of the requirements of
13 subparagraph (C) of this paragraph providing for the
14 submission of the proposition at subsequent elections, the
15 tax authorized under W.S. 39-16-204(a)(i) may be continued
16 by an election or by a resolution as provided in this
17 subparagraph. For the tax to be continued by an election,
18 the county commissioners, with the concurrence of the
19 governing bodies of fifty percent (50%) of the
20 municipalities, may submit a proposition to the voters
21 establishing the term of the tax as permanent. The
22 proposition under this subparagraph shall be submitted in
23 in the same manner as a proposition to impose the tax under

1 subparagraph (C) of this paragraph provided that the
2 proposition may be submitted as a separate question at the
3 same election with a proposition to impose or continue the
4 tax under subparagraph (C) of this paragraph. The tax may
5 be continued by resolution, subject to the following terms
6 and conditions:

7
8 (ii) The following provisions apply to
9 imposition of the specific purpose excise tax under W.S.
10 39-16-204(a)(ii):

11
12 (A) Before any proposition to impose the
13 tax or incur the debt shall be placed before the electors,
14 the governing body of a county and the governing bodies of
15 at least ~~two-thirds (2/3)~~ fifty percent (50%) of the
16 incorporated municipalities within the county shall adopt a
17 resolution approving the proposition, setting forth a
18 procedure for qualification of a ballot question for
19 placement on the ballot and specifying how excess funds
20 shall be expended;

21

1 (iv) The following provisions apply to
2 imposition of the excise tax under W.S. 39-16-204(a)(v) the
3 purpose of which is economic development:
4

5 (B) The proposition to impose an excise tax
6 shall be at the expense of the county and be submitted to
7 the electors of the county upon the receipt by the board of
8 county commissioners of a petition requesting the election
9 signed by at least five percent (5%) of the electors of the
10 county or of a resolution approving the proposition from
11 the governing body of the county and the governing bodies
12 of at least ~~two thirds (2/3)~~ fifty percent (50%) of the
13 incorporated municipalities within the county. If proposed
14 by petition by electors, the number of electors required
15 shall be determined by the number of votes cast at the last
16 general election. The election shall be at the direction
17 and under the supervision of the board of county
18 commissioners;
19

20 (C) The proposition may be submitted at an
21 election held on a date authorized under W.S. 22-21-103. A
22 notice of election shall be given in at least one (1)
23 newspaper of general circulation published in the county in

1 which the election is to be held, and the notice shall
2 specify the object of the election. The notice shall be
3 published at least once each week for a thirty (30) day
4 period preceding the election. At the election the ballots
5 shall contain the words "for the county sales and use tax
6 for economic development" and "against the county sales and
7 use tax for economic development". If the tax proposed is
8 approved the same proposition shall be submitted at every
9 other subsequent general election until the proposition is
10 defeated. However, the county commissioners with the
11 concurrence of the governing bodies of ~~two-thirds (2/3)~~
12 fifty percent (50%) of the municipalities may establish the
13 initial term of the tax at ~~two (2)~~ four (4) years. ~~If the~~
14 ~~term of the tax is limited to two (2) years,~~ The term of
15 the tax shall be stated in the proposition submitted to the
16 voters. If a proposition establishing the term of the tax
17 at four (4) years is approved, the proposition shall be
18 submitted at the ~~next general election and at every other~~
19 ~~subsequent~~ second general election following the election
20 at which the proposition was initially approved and at the
21 general election held every four (4) years thereafter until
22 the proposition is defeated;

23

1 (v) The following provisions apply to imposition
2 of the municipal tax under W.S. 39-16-204(a)(vi):

3
4 (A) The tax authorized by W.S.
5 39-16-204(a)(vi) shall be in addition to and not in lieu of
6 any tax imposed by a county under W.S. 39-16-204(a)(i),
7 (ii) or (v) if those taxes are imposed;

8
9 (B) If a county has imposed at least one
10 percent (1%) of the tax under W.S. 39-16-204(a)(i) and has
11 voted to initially approve or continue a tax under W.S.
12 39-16-204(a)(ii), or if the county has adopted a resolution
13 by the county under subparagraph (J) of this paragraph, a
14 city or town within the county where the tax was imposed
15 may propose an excise tax as provided in this paragraph.
16 Except for a tax authorized under subparagraph (J) of this
17 paragraph, the tax shall not be proposed until at least
18 ninety (90) days following the approval or continuation of
19 a tax under W.S. 39-16-204(a)(ii). The amount of the tax
20 proposed under this subparagraph shall not exceed the
21 amount of tax that the city or town collects during the
22 same time period pursuant to the tax imposed under W.S.
23 39-16-204(a)(ii). The tax imposed under this paragraph

1 shall terminate not more than ninety (90) days following
2 the termination of the tax imposed under W.S.
3 39-16-204(a)(ii) or as provided in subparagraph (J) of this
4 paragraph;

5
6 (C) Revenue from the tax shall be used for
7 general purposes or for a specific purpose in a specified
8 amount as specified in the proposition to impose the tax. A
9 city or town may impose a portion of the tax for separate
10 purposes provided that the purposes are voted on
11 separately, each proposition specifies the purpose of the
12 tax and the total amount of the tax does not exceed the
13 full amount authorized in W.S. 39-16-204(a)(vi) and
14 subparagraph (B) of this paragraph;

15
16 (D) No tax shall be imposed under this
17 paragraph until a specific proposition to impose the tax is
18 approved by a vote of the majority of the qualified
19 electors voting on the specific proposition. The purpose of
20 the tax and the maximum estimated amount of revenue to be
21 collected shall be specified in the proposition. The
22 election shall be held in accordance with W.S. 22-21-101
23 through 22-21-112. Any excise tax imposed under this

1 paragraph shall commence as provided by W.S. 39-16-207(c)
2 following the election approving the imposition of the tax;

3
4 (E) A notice of election shall be given in
5 at least one (1) newspaper of general circulation published
6 in the county in which the election is to be held, and the
7 notice shall specify the proposition that will be
8 considered at the election. The notice shall be published
9 at least once each week for a thirty (30) day period
10 preceding the election. At the election for each
11 proposition, the ballots shall contain the words "for the
12 municipal sales and use tax" and "against the municipal
13 sales and use tax". The ballot shall describe the purposes
14 of the tax in a clear and appropriate manner;

15
16 (F) If the proposition to impose or
17 continue the tax is defeated the proposition shall not
18 again be submitted to the electors of the city or town for
19 at least eleven (11) months. If the proposition is defeated
20 at any general election following initial adoption of the
21 proposition the tax is repealed and shall not be collected
22 following June 30 of the year immediately following the
23 year in which the proposition is defeated except:

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(I) If the proposition was for less than the full amount authorized in W.S. 39-16-204(a)(vi), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraphs (B) and (C) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors or to impose a tax for a different purpose, subject to the maximum allowable tax amount, the defeat of the proposition shall not repeal the proposition originally adopted by the electors.

(G) If the proposition is approved by the qualified electors, the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-16-204(a)(vi) consistent with the approved proposition. The ordinance shall include the following:

(I) A provision imposing a use tax upon sales and storage, use and consumption of tangible

1 personal property made within the city or town, whichever
2 is appropriate;

3

4 (II) Provisions identical to those
5 contained in article 1 of this chapter, insofar as it
6 relates to use taxes, except the name of the city or town
7 as the taxing agency shall be substituted for that of the
8 state and an additional license to engage in business shall
9 not be required if the vendor has been issued a state
10 license pursuant to law;

11

12 (III) A provision that any amendments
13 made to article 1 of this chapter or to chapter 15 of this
14 title not in conflict with article 1 of this chapter or to
15 chapter 15 of this title shall automatically become a part
16 of the use tax ordinances of the city or town;

17

18 (IV) A provision that the city or town
19 shall contract with the department prior to the effective
20 date of the use tax ordinances whereby the department shall
21 perform all functions incident to the administration of the
22 use tax ordinances of the city or town;

23

1 (V) A provision that the amount
2 subject to the use tax shall not include the amount of any
3 use tax imposed by the state of Wyoming.

4
5 (H) Subject to subparagraphs (B) and (J) of
6 this paragraph, if the tax is imposed for a specific
7 purpose and in a specified amount the tax shall terminate
8 when the amount specified in the proposition approved by
9 the electors is collected. A city or town may agree to
10 terminate the tax if the tax collected reaches the actual
11 cost of the completed projects and the amount specified in
12 the proposition exceeds the actual cost of the completed
13 projects. A city or town shall inform the department that
14 a tax is terminated;

15
16 (J) If a county has not imposed taxes under
17 W.S. 39-16-204(a)(i) and 39-16-204(a)(ii) as provided in
18 subparagraph (B) of this paragraph,, the board of county
19 commissioners may adopt a resolution to authorize cities
20 and towns within the county to propose a municipal tax
21 under this paragraph. The resolution shall establish the
22 maximum taxation rate in increments of one-quarter of one
23 percent (.25%) not to exceed a rate of one percent (1%).

1 The proposition by a city or town for a municipal tax
2 authorized under this subparagraph shall specify that the
3 municipal tax shall terminate after two (2) years.

4

5 **39-16-204. Taxation rate.**

6

7 (a) In addition to the state tax imposed under W.S.
8 39-16-101 through 39-16-111 any county of the state may
9 impose the following excise taxes, any city or town may
10 impose the tax authorized by paragraph (vi) of this
11 subsection and any resort district may impose the tax
12 authorized by paragraph (iv) of this subsection:

13

14 (vi) An excise tax at a rate in increments of
15 one-quarter of one percent (.25%) not to exceed a rate of
16 one percent (1%) upon sales and storage, use and
17 consumption of tangible personal property made within the
18 city or town, the purpose of which is for general revenue
19 or for a specific purpose in a specified amount as
20 specified in the proposition to impose the tax.

21

22 **39-16-211. Distribution.**

23

1 (d) For all revenue collected by the department from
2 the taxes imposed by W.S. 39-16-204(a)(vi) the department
3 shall:

4
5 (i) Deduct one percent (1%) to defray the costs
6 of collecting the tax and administrative expenses incident
7 thereto which shall be deposited into the general fund;

8
9 (ii) Deposit the remainder into an account for
10 monthly distribution to the city or town in which the tax
11 has been imposed which shall only be used by the city or
12 town for costs related to the purposes approved in the
13 proposition to impose the tax.

14
15 **Section 2.** This act is effective January 1, 2021.

16
17 (END)