

**Bill No.:** HB0047 **Effective:** 1/1/2021 12:00:00 AM

**LSO No.:** 20LSO-0084

**Enrolled Act No.:** HEA No. 0070

**Chapter No.:** 110

**Prime Sponsor:** Joint Revenue Interim Committee

**Catch Title:** Local sales and use taxes.

**Subject:** Local sales and use taxes.

**Summary/Major Elements:**

- The act reduces the number of local entities that are required to approve the submission of a proposition on local optional sales and use taxes to the voters from two-thirds (2/3) of the municipalities within the county to one-half (1/2) of the municipalities within the county.
- The act also authorizes a county, with the consent of fifty percent (50%) of the municipalities within the county, to submit a proposition to the voters to make the local optional sales and use tax for general purposes, commonly known as the 5<sup>th</sup> penny tax, permanent.
- The act authorizes a municipality to submit a proposition to the voters for a sales and use tax within the municipality of up to one percent (1%) for general revenue or for a specific purpose. The municipal tax is only authorized if a county has imposed both a general purpose and specific purpose excise tax or if the county authorizes the tax by a resolution.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.