

Bill No.: HB0134 **Effective:** 1/1/2021 12:00:00 AM

LSO No.: 20LSO-0399

Enrolled Act No.: HEA No. 0007

Chapter No.: 14

Prime Sponsor: Joint Appropriations Committee

Catch Title: Wyoming tourism account funding.

Subject: Statewide lodging tax.

Summary/Major Elements:

- The act imposes a tax of five percent (5%) on sales of lodging services in the state.
- The act specifies distribution of the tax, providing that three percent (3%) shall be dedicated to state revenues, with eighty percent (80%) of that amount deposited in the Wyoming tourism account and the remainder deposited in the Wyoming tourism reserve and projects account. The remaining two percent (2%) of the five percent (5%) tax is dedicated to local governments on a county by county basis with distribution to cities and towns that have imposed a local optional lodging tax in proportion to the amount raised by the local optional tax.
- The act also directs the expenditure of lodging tax revenues by cities, towns and counties and specifies what activities qualify as the promotion of travel and tourism.
- The act provides for a delay in the implementation of the two percent (2%) portion of the statewide tax for cities, towns and counties that currently impose a local optional lodging tax. The two percent (2%) tax is delayed until the next time that the city, town or county is required to vote on the imposition of its local optional lodging tax.

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.