

HOUSE BILL NO. HB0070

Local government distributions.

Sponsored by: Joint Appropriations Committee

A BILL

for

1 AN ACT relating to local government funding; providing
2 funding to cities and towns; providing funding to counties;
3 providing local government funding formulas and
4 distributions; providing legislative intent; providing
5 appropriations; and providing for an effective date.

6

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

8

9 **Section 1.**

10

11 (a) From the general fund there is appropriated one
12 hundred five million dollars (\$105,000,000.00) to the
13 office of state lands and investments to be allocated
14 pursuant to the following and as further provided in this
15 section:

16

1 (i) Two-thirds (2/3) of eighty-nine percent
2 (89%) of the total amount appropriated, for direct
3 distribution to cities and towns provided that five percent
4 (5%) of the amount available under this paragraph shall
5 only be distributed for direct distributions to cities and
6 towns using the revenue challenged formula as provided in
7 paragraph (b)(ii) of this section;

8

9 (ii) One-third (1/3) of eighty-nine percent
10 (89%) of the total amount appropriated, for direct
11 distribution to counties;

12

13 (iii) Five and one-half percent (5.5%) of the
14 total amount appropriated, for direct distribution to
15 cities and towns provided that five percent (5%) of the
16 amount available under this paragraph shall only be
17 distributed for direct distributions to cities and towns
18 using the revenue challenged formula as provided in
19 paragraph (b)(ii) of this section;

1

2 (iv) Five and one-half percent (5.5%) of the
3 total amount appropriated, for direct distribution to
4 counties.

5

6 [CITY AND TOWN DIRECT DISTRIBUTION ALLOCATIONS]

7

8 (b) Funds appropriated in paragraphs (a)(i) and (iii)
9 of this section shall be distributed to cities and towns
10 with one-half (1/2) of the amount available distributed in
11 the first fiscal year of the biennium and one-half (1/2) of
12 the amount available distributed in the second fiscal year
13 of the biennium. Distributions in each fiscal year shall be
14 made in equal amounts on August 15 and January 15 of each
15 fiscal year as calculated prior to the August 15
16 distribution, subject to the following:

17

18 (i) Except as provided in paragraph (ii) of this
19 subsection, from these distributions each municipality with
20 a population of thirty-five (35) or less shall first
21 receive fifteen thousand dollars (\$15,000.00) and each
22 municipality with a population over thirty-five (35) shall
23 first receive thirty-five thousand dollars (\$35,000.00).

1 From the remainder, each municipality shall receive amounts
2 in accordance with a municipal supplemental funding formula
3 as provided in this paragraph. The municipal supplemental
4 funding formula shall be calculated by the office of state
5 lands and investments as follows:

6

7 (A) For each fiscal year calculate the per
8 capita sales and use tax revenues available to each
9 municipality using the sales and use tax distributions to
10 each county attributable to fiscal year 2023 for
11 distributions under this paragraph during fiscal year 2025
12 and the sales and use tax distributions to each county
13 attributable to fiscal year 2024 for distributions under
14 this paragraph during fiscal year 2026, including
15 distributions to each municipality within that county,
16 under W.S. 39-15-111 and 39-16-111, but excluding the
17 distribution exclusively to counties under W.S.
18 39-15-111(b)(iii) made from an amount equivalent to one
19 percent (1%) of the tax collected under W.S. 39-15-104, and
20 excluding the distribution exclusively to counties under
21 W.S. 39-16-111(b)(iii) made from an amount equivalent to
22 one percent (1%) of the tax collected under W.S. 39-16-104;

23

1 (B) Calculate the inverse by dividing one
2 (1) by the per capita sales and use tax determined under
3 subparagraph (A) of this paragraph for each municipality;

4

5 (C) Calculate the normalized per capita
6 sales and use tax number for each municipality by dividing
7 the number determined under subparagraph (B) of this
8 paragraph for the municipality by the total of all inverse
9 per capita sales and use tax numbers calculated under
10 subparagraph (B) of this paragraph;

11

12 (D) Multiply the normalized per capita
13 sales and use tax number for each municipality by seventy-
14 five percent (75%);

15

16 (E) For each fiscal year calculate the per
17 capita assessed value for the prior tax year corresponding
18 to the most recently completed calendar year for each
19 municipality by dividing the total assessed valuation
20 within the municipality by the population of the
21 municipality;

22

1 (F) Calculate the inverse by dividing one
2 (1) by the per capita assessed value determined under
3 subparagraph (E) of this paragraph for each municipality;

4

5 (G) Calculate the normalized per capita
6 assessed value number for each municipality by dividing the
7 number determined under subparagraph (F) of this paragraph
8 for the municipality by the total of all inverse per capita
9 assessed value numbers calculated under subparagraph (F) of
10 this paragraph;

11

12 (H) Multiply the normalized per capita
13 assessed value number for each municipality by twenty-five
14 percent (25%);

15

16 (J) Multiply the sum of subparagraphs (D)
17 and (H) of this paragraph by the population of the
18 municipality;

19

20 (K) Calculate the normalized index for each
21 municipality by dividing the number determined under
22 subparagraph (J) of this paragraph for the municipality by

1 the sum of all numbers calculated under subparagraph (J) of
2 this paragraph;

3

4 (M) Determine the amount to distribute to
5 each municipality by multiplying the normalized index
6 number determined under subparagraph (K) of this paragraph
7 by the amount remaining available for distribution under
8 this paragraph.

9

10 (ii) From the amounts specified in paragraphs
11 (a)(i) and (iii) of this section, each city or town shall
12 receive amounts in accordance with a city and town revenue
13 challenged formula as provided in this paragraph. The
14 revenue challenged formula shall be calculated by the
15 office of state lands and investments as follows:

16

17 (A) For each fiscal year, calculate the
18 lowest quartile amount received by cities and towns on a
19 per capita basis using amounts received under this section
20 plus amounts distributed to each city and town using the
21 sales and use tax distributions to each county attributable
22 to fiscal year 2023 for distributions under this paragraph
23 during fiscal year 2025 and the sales and use tax

1 distributions to each county attributable to fiscal year
2 2024 for distributions under this paragraph during fiscal
3 year 2026, including distributions to each municipality
4 within that county, under W.S. 39-15-111 and 39-16-111, but
5 excluding the distribution exclusively to counties under
6 W.S. 39-15-111(b)(iii) made from an amount equivalent to
7 one percent (1%) of the tax collected under W.S. 39-15-104
8 and excluding the distribution exclusively to counties
9 under W.S. 39-16-111(b)(iii) made from an amount equivalent
10 to one percent (1%) of the tax collected under W.S.
11 39-16-104;

12

13 (B) Determine each city or town that
14 received a per capita amount that is less than the lowest
15 quartile amount determined under subparagraph (A) of this
16 paragraph;

17

18 (C) For each city or town that received a
19 per capita amount that is less than the lowest quartile
20 amount as provided in subparagraph (B) of this paragraph,
21 determine the amount that would be necessary to increase
22 the per capita amount distributed to that city or town to

1 the lowest quartile amount determined under subparagraph
2 (A) of this paragraph;

3

4 (D) Determine the amount to distribute to
5 each city or town that received an amount that is less than
6 the lowest quartile amount determined under subparagraph
7 (A) of this paragraph by distributing the amount available
8 under this paragraph on a pro rata basis, up to the lowest
9 quartile amount, based on the amounts determined under
10 subparagraph (C) of this paragraph.

11

12 [COUNTY DIRECT DISTRIBUTION ALLOCATIONS]

13

14 (c) Funds appropriated in paragraphs (a)(ii) and (iv)
15 of this section are to be distributed to counties with one-
16 half (1/2) of the amount available distributed in the first
17 fiscal year of the biennium and one-half (1/2) of the
18 amount available distributed in the second fiscal year of
19 the biennium. Distributions in each fiscal year shall be
20 made in equal amounts on August 15 and January 15 of each
21 fiscal year as calculated prior to the August 15
22 distribution. From these distributions each county shall
23 receive the following:

1

2 (i) From these distributions each county with an
3 assessed value for the prior tax year corresponding to the
4 most recently completed calendar year of less than three
5 hundred thousand dollars (\$300,000.00) per mill shall first
6 receive an amount equal to three (3) times the difference
7 between three hundred thousand dollars (\$300,000.00) and
8 the actual value of one (1) mill within the county. From
9 the remainder, each county shall receive amounts in
10 accordance with a county supplemental funding formula as
11 provided in this paragraph. The county supplemental funding
12 formula shall be calculated by the office of state lands
13 and investments as follows:

14

15 (A) For each fiscal year calculate the per
16 capita sales and use tax revenues available to each county
17 using the sales and use tax distributions to each county
18 attributable to fiscal year 2023 for distributions under
19 this subsection during fiscal year 2025 and the sales and
20 use tax distributions to each county attributable to fiscal
21 year 2024 for distributions under this subsection during
22 fiscal year 2026, excluding distributions to each

1 municipality within that county, under W.S. 39-15-111 and
2 39-16-111;

3

4 (B) Calculate the inverse by dividing one
5 (1) by the per capita sales and use tax determined under
6 subparagraph (A) of this paragraph for each county;

7

8 (C) Calculate the normalized per capita
9 sales and use tax number for each county by dividing the
10 number determined under subparagraph (B) of this paragraph
11 for the county by the total of all inverse per capita sales
12 and use tax numbers calculated under subparagraph (B) of
13 this paragraph;

14

15 (D) Multiply the normalized per capita
16 sales and use tax number determined under subparagraph (C)
17 of this paragraph for each county by twenty-four percent
18 (24%);

19

20 (E) For each fiscal year calculate the per
21 capita assessed value for each county by dividing the total
22 assessed valuation within the county for the prior tax year

1 corresponding to the most recently completed calendar year
2 by the population of the county;

3

4 (F) Calculate the inverse by dividing one
5 (1) by the per capita assessed value determined under
6 subparagraph (E) of this paragraph for each county;

7

8 (G) Calculate the normalized per capita
9 assessed value number for each county by dividing the
10 number determined under subparagraph (F) of this paragraph
11 for the county by the total of all inverse per capita
12 assessed value numbers calculated under subparagraph (F) of
13 this paragraph;

14

15 (H) Multiply the normalized per capita
16 assessed value number determined under subparagraph (G) of
17 this paragraph for each county by seventy-six percent
18 (76%);

19

20 (J) Calculate a cost of government index
21 for each county, which shall be determined by multiplying
22 six hundred twenty-eight (628) by the population of the

1 county and then adding nine million nine hundred thousand
2 (9,900,000) to the result;

3

4 (K) Calculate the normalized cost of
5 government index number for each county by dividing the
6 number determined under subparagraph (J) of this paragraph
7 for the county by the total of all cost of government index
8 numbers calculated under subparagraph (J) of this
9 paragraph;

10

11 (M) Multiply the sum of subparagraphs (D)
12 and (H) of this paragraph by the normalized cost of
13 government index number determined in subparagraph (K) of
14 this paragraph for each county;

15

16 (N) Calculate the normalized index for each
17 county by dividing the number determined under subparagraph
18 (M) of this paragraph for the county by the total of all
19 numbers calculated under subparagraph (M) of this
20 paragraph;

21

22 (O) Determine the amount to distribute to
23 each county by multiplying the normalized index number

1 determined under subparagraph (N) of this paragraph by the
2 amount remaining available for distribution under this
3 paragraph.

4

5 (d) For purposes of this section, population is to be
6 determined by resort to the 2020 decennial federal census
7 as reported by the economic analysis division within the
8 department of administration and information.

9

10 (e) It is the intent of the legislature that the
11 funds distributed under this section shall not be used for:

12

13 (i) Salary adjustments, additional personnel or
14 increased personnel benefits;

15

16 (ii) Any compensation to the members of any
17 board for which the board of county commissioners appoints
18 members, unless compensation is otherwise required by law.

19

20 **Section 2.** This act is effective July 1, 2024.

21

22

(END)