

SENATE FILE NO. SF0127

Sales tax distribution rates.

Sponsored by: Senator(s) French, Hutchings, Ide and
Laursen, D and Representative(s) Allemand
and Strock

A BILL

for

1 AN ACT relating to sales and use tax; revising the
2 distribution rates for sales and use taxes; specifying
3 applicability; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-111(b)(i), (iii)(intro) and (f)
8 and 39-16-111(b)(i), (iii)(intro) and (c) are amended to
9 read:

10

11 **39-15-111. Distribution.**

12

13 (b) Revenues earned under W.S. 39-15-104 during each
14 fiscal year shall be recognized as revenue during that
15 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 (i) Credit ~~sixty-nine percent (69%)~~ sixty-six
6 percent (66%) to the state general fund for deposit by the
7 state treasurer except as provided by subsections (c) and
8 (d) of this section and less any credit allowed pursuant to
9 W.S. 39-15-107(b)(xi);

10

11 (iii) From the remaining share, ~~until June 30,~~
12 ~~2004, deduct an amount equivalent to one half percent~~
13 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one
14 percent (1%) of the tax collected under W.S. 39-15-104.
15 From this amount, the department shall distribute ~~until~~
16 ~~June 30, 2004, twenty thousand dollars (\$20,000.00) and~~
17 ~~thereafter~~ forty thousand dollars (\$40,000.00) annually to
18 each county in equal monthly installments and then
19 distribute the remainder to each county in the proportion
20 that the total population of the county bears to the total
21 population of the state. The balance shall then be paid
22 monthly to the treasurers of the counties, cities and towns
23 for payment into their respective general funds. The

1 percentage of the balance that will be distributed to each
2 county and its cities and towns will be determined by
3 computing the percentage that net sales taxes collected
4 attributable to vendors in each county including its cities
5 and towns bear to total net sales taxes collected of
6 vendors in all counties including their cities and towns.
7 Subject to subsection (h) of this section, this percentage
8 of the balance shall be distributed within each county as
9 follows:

10

11 (f) In addition to the distribution specified in
12 subsection (b) of this section, ~~until June 30, 2004,~~
13 ~~twenty-nine and one-half percent (29.5%) and thereafter~~
14 ~~thirty-one percent (31%)~~ thirty-four percent (34%) of sales
15 taxes collected from out-of-state vendors shall be
16 distributed to counties, cities and towns in the same
17 percentage as determined in paragraph (b)(iii) of this
18 section.

19

20 **39-16-111. Distribution.**

21

22 (b) Revenues earned under this article during each
23 fiscal year shall be recognized as revenue during that

1 fiscal year for accounting purposes. Revenue collected by
2 the department from the taxes imposed by this article shall
3 be transferred to the state treasurer who shall, as
4 specified by the department:

5
6 (i) Credit ~~sixty-nine percent (69%)~~ sixty-six
7 percent (66%) for deposit by the state treasurer to the
8 general fund except as provided by subsections (d) and (e)
9 of this section and less any credit allowed pursuant to
10 W.S. 39-16-107(b)(viii);

11
12 (iii) From the remaining share, ~~until June 30,~~
13 ~~2004, deduct an amount equivalent to one-half percent~~
14 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one
15 percent (1%) of the tax collected under W.S. 39-16-104.
16 From this amount, the department shall distribute ~~until~~
17 ~~June 30, 2004, five thousand dollars (\$5,000.00) and~~
18 ~~thereafter~~ ten thousand dollars (\$10,000.00) annually to
19 each county in equal monthly installments and then
20 distribute the remainder to each county in the proportion
21 that the total population of the county bears to the total
22 population of the state. The remainder shall then be paid
23 monthly to the treasurers of the counties, cities and towns

1 for payment into their respective general funds. The
2 percentage of the remainder that will be distributed to
3 each county and its cities and towns will be determined by
4 computing the percentage that net use taxes collected
5 attributable to vendors in each county including its cities
6 and towns bear to total net use taxes collected of vendors
7 in all counties including their cities and towns. The
8 distribution shall be as follows:

9

10 (c) In addition to the distribution in subsection (b)
11 of this section, ~~until June 30, 2004, twenty-nine and~~
12 ~~one half percent (29.5%) and thereafter thirty one percent~~
13 ~~(31%)~~ thirty-four percent (34%) of use taxes accruing from
14 out-of-state vendors shall be distributed to counties,
15 cities and towns in the same percentage as determined in
16 paragraph (b)(iii) of this section.

17

18 **Section 2.** This act shall apply to distributions of
19 sales and use taxes collected on or after July 1, 2024.

20

21 **Section 3.** This act is effective July 1, 2024.

22

23

(END)