

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO.

Wyoming tourism account funding.

Sponsored by: Joint Appropriations Committee

A BILL

for

1 AN ACT relating to sales tax; imposing a statewide  
2 assessment on sales of lodging services; providing for  
3 distribution of the assessment collected; revising the  
4 local optional lodging tax; amending a definition; amending  
5 authorized expenditures; repealing conflicting provisions;  
6 creating the Wyoming tourism account; creating the Wyoming  
7 tourism reserve and projects account; providing for  
8 implementation of the new assessment; and providing for an  
9 effective date.

10

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

12

1           **Section 1.** W.S. 39-15-101(a)(xv), 39-15-104 by  
2 creating a new subsection (h), 39-15-111(b)(intro) and by  
3 creating a new subsection (p), 39-15-203(a)(ii)(D),  
4 39-15-204(a)(ii) and 39-15-211(a)(ii)(B)(I), (III)(intro)  
5 and by creating a new subparagraph (H) are amended to read:

6

7           **39-15-101. Definitions.**

8

9           (a) As used in this article:

10

11           (xv) "Vendor" means any person engaged in ~~the~~  
12 ~~business of~~ selling at retail or wholesale tangible  
13 personal property, admissions or services which are subject  
14 to taxation under this article. "Vendor" includes a vehicle  
15 dealer as defined by W.S. 31-16-101(a)(xviii), the  
16 department of state parks and cultural resources offering  
17 lodging services but excluding annual resident camping  
18 permits, the state fair board renting campsites or offering  
19 other lodging services at the state fairgrounds, a county  
20 fair board renting campsites or offering other lodging  
21 services at a county fairgrounds, a remote seller to the  
22 extent provided by W.S. 39-15-501 and a marketplace  
23 facilitator to the extent provided by W.S. 39-15-502;

1

2           **39-15-104. Taxation rate.**

3

4           (h) In addition to the sales tax under subsections  
5 (a) and (b) of this section there is imposed an assessment  
6 upon the sale of lodging services of five percent (5%) as  
7 follows:

8

9                   (i) Three percent (3%) to be distributed as  
10 provided in W.S. 39-15-111(p)(i); and

11

12                   (ii) Two percent (2%) to be distributed as  
13 provided in W.S. 39-15-111(p)(ii).

14

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

16

17           (b) Revenues earned under W.S. 39-15-104 during each  
18 fiscal year shall be recognized as revenue during that  
19 fiscal year for accounting purposes. Except as otherwise  
20 provided in subsection (p) of this section, for all revenue  
21 collected by the department under W.S. 39-15-104 the  
22 department shall:

23

1       (p) All revenue collected by the department under  
2 W.S. 39-15-104(h) shall be distributed as follows:

3  
4       (i) The department shall credit the revenue  
5 collected under W.S. 39-15-104(h)(i) as follows:

6  
7           (A) Eighty percent (80%) of the average  
8 annual revenue collected under this paragraph during the  
9 immediately preceding five (5) years shall be deposited  
10 each year in the Wyoming tourism account, which is hereby  
11 created. No funds shall be expended from the account until  
12 appropriated by the legislature. Funds in the account shall  
13 be used for the operation of the Wyoming tourism board and  
14 the Wyoming office of tourism;

15  
16           (B) Any amount of revenue that exceeds the  
17 amount determined under subparagraph (A) of this paragraph  
18 shall be deposited as provided in this subparagraph.  
19 Revenue under this subparagraph shall be transferred to the  
20 Wyoming tourism reserve and projects account, which is  
21 hereby created. No funds shall be expended from the account  
22 until appropriated by the legislature.

23

1           (ii) The assessment revenue collected under W.S.  
2 39-15-104(h)(ii) shall be distributed to each county on a  
3 monthly basis in proportionate shares determined by the  
4 amount of revenue collected within the county and its  
5 municipalities under W.S. 39-15-104(h)(ii) in relation to  
6 the entire amount collected under W.S. 39-15-104(h)(ii), to  
7 be distributed as follows:

8  
9           (A) If the county imposes a countywide  
10 lodging tax under W.S. 39-15-204(a)(ii), the assessment  
11 revenue shall be distributed in the same manner as taxes  
12 collected under that paragraph are distributed under W.S.  
13 39-15-211(a)(ii)(B) through (E);

14  
15           (B) If the county has not imposed a  
16 countywide lodging tax under W.S. 39-15-204(a)(ii), the  
17 assessment revenue shall be distributed as follows:

18  
19           (I) If no city or town in the county  
20 has imposed a lodging tax under W.S. 39-15-204(a)(ii), the  
21 assessment revenue shall be distributed to the county to be  
22 expended as provided in W.S. 39-15-211(a)(ii)(B);

23

1                   (II) If any city or town in the county  
2 has imposed a lodging tax under W.S. 39-15-204(a)(ii),  
3 assessment revenue equal to the amount of the tax imposed  
4 by the city or town shall be distributed to the city or  
5 town to be used as provided in W.S. 39-15-211(a)(ii)(B)  
6 through (E). The remainder shall be distributed to the  
7 county to be expended as provided in W.S.  
8 39-15-211(a)(ii)(B).

9

10           **39-15-203. Imposition.**

11

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

13

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

17

18                   (D) The proposition may be submitted at an  
19 election held on a date authorized under W.S. 22-21-103. A  
20 notice of election shall be given in at least one (1)  
21 newspaper of general circulation published in the county in  
22 which the election is to be held or in the city or town if  
23 only a city wide or town wide tax is proposed, and the

1 notice shall specify the object of the election. The notice  
2 shall be published at least once each week for a thirty  
3 (30) day period preceding the election. At the election the  
4 ballots shall contain the words "for the county (or city or  
5 town) lodging tax" and "against the county (or city or  
6 town) lodging tax". If the proposition is approved the same  
7 proposition shall be submitted at subsequent general  
8 elections as provided in this subparagraph until the  
9 proposition is defeated. If the proposition to impose the  
10 lodging tax pursuant to W.S. 39-15-204(a)(ii) is approved,  
11 the same proposition shall be submitted, until defeated, at  
12 the second general election following the election at which  
13 the proposition was initially approved and at the general  
14 election held every four (4) years thereafter. If a county,  
15 city or town has in place a lodging tax pursuant to W.S.  
16 39-15-204(a)(ii), either through a petition or by request  
17 of the county, city or town, the proposition posed at the  
18 next election may contain a larger tax not to exceed ~~four~~  
19 ~~percent (4%)~~ two percent (2%);

20

21 **39-15-204. Taxation rate.**

22

1           (a) In addition to the state tax imposed under W.S.  
2 39-15-101 through 39-15-111 any county of the state may  
3 impose the following excise taxes and any city or town may  
4 impose the tax authorized by paragraph (ii) of this  
5 subsection and any resort district may impose the tax  
6 authorized by paragraph (v) of this subsection:

7  
8           (ii) An excise tax at a rate in increments of  
9 one percent (1%) not to exceed a rate of ~~four percent (4%)~~  
10 two percent (2%) upon the sales price paid for lodging  
11 services as defined under W.S. 39-15-101(a)(i), the primary  
12 purpose of which is for local travel and tourism promotion;

13

14           **39-15-211. Distribution.**

15

16           (a) For all revenue collected by the department from  
17 the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and  
18 (vi) the department shall:

19

20           (ii) For revenues collected under W.S.  
21 39-15-204(a)(ii):

22



1                   (B) Except as provided in subparagraph  
2 (a)(ii)(C) of this section, distribute the balance on a  
3 monthly basis to the treasurer of each county, city or town  
4 imposing the tax in an amount equal to the amount collected  
5 in each entity less the costs of collection as provided by  
6 subparagraph (a)(ii)(A) of this section. Amounts  
7 distributed under this subparagraph shall be used for the  
8 following purposes:

9

10                   (I) Except as provided by subdivision  
11 (III) of this subparagraph, at least ninety percent (90%)  
12 of the amount distributed shall be used to promote travel  
13 and tourism within the county, city or town imposing the  
14 tax. Expenditures for travel and tourism promotion shall be  
15 limited to promotional materials, television and radio  
16 advertising, printed advertising, promotion of tours,  
17 staging of events, educational materials, and other  
18 specific tourism related objectives, including those  
19 identified as likely to facilitate tourism or enhance the  
20 visitor experience, provided that none of these funds shall  
21 be spent for capital construction or improvements and not  
22 more than forty thousand dollars (\$40,000.00) of these  
23 funds shall be spent for purposes of matching state general

1 funds under the matching funds program administered by the  
2 Wyoming business council. If the amount is collected under  
3 a tax imposed countywide, expenditures of this amount shall  
4 be made in accordance with the Uniform Municipal Fiscal  
5 Procedures Act by a joint powers board established pursuant  
6 to law by the county and a majority of incorporated  
7 municipalities within the county. Membership of the board  
8 shall include at least one (1) representative appointed by  
9 each governmental entity made a party to the agreement and  
10 the majority of the board membership shall be comprised of  
11 representatives of the travel and tourism industry;

12

13 (III) If any of the conditions  
14 specified in ~~subparagraphs (D) through (G)~~ subparagraph  
15 (H) of this paragraph are met, the amount collected less  
16 the cost of collection as provided by subparagraph  
17 (a)(ii)(A) of this section shall be distributed as follows:

18

19 (H) The amount collected shall be  
20 distributed as provided in (a)(ii)(B)(III) of this section  
21 if the revenue collected by the county, city or town equals  
22 or exceeds the amounts as specified in subdivisions (I)  
23 through (III) of this subparagraph, adjusted annually for

1 the percentage increase in the Wyoming cost-of-living index  
2 for the previous fiscal year as determined by the division  
3 of economic analysis of the department of administration  
4 and information:

5  
6 (I) If the county, city or town is not  
7 imposing a lodging tax under W.S. 39-15-204(a)(ii), the  
8 amount of assessment revenue received from the two percent  
9 (2%) assessment on lodging services imposed pursuant to  
10 W.S. 39-15-104(h)(ii) for each of the preceding three (3)  
11 years equals or exceeds one million eight hundred fifty  
12 thousand dollars (\$1,850,000.00) or it can reasonably be  
13 presumed, based on sales tax collection records, that the  
14 annual amount that will be received by the city, town or  
15 county will equal or exceed one million eight hundred fifty  
16 thousand dollars (\$1,850,000.00);

17  
18 (II) If the county, city or town has  
19 imposed a one percent (1%) lodging tax under W.S.  
20 39-15-204(a)(ii), the amount of assessment revenue received  
21 from that tax plus the two percent (2%) assessment on  
22 lodging services imposed pursuant to W.S. 39-15-104(h)(ii)  
23 for each of the preceding three (3) years equals or exceeds

1 two million seven hundred eighty thousand dollars  
2 (\$2,780,000.00) or it can reasonably be presumed, based on  
3 sales tax collection records, that the annual amount that  
4 will be received by the city, town or county will equal or  
5 exceed two million seven hundred eighty thousand dollars  
6 (\$2,780,000.00);

7  
8 (III) If the county, city or town has  
9 imposed a two percent (2%) lodging tax under W.S.  
10 39-15-204(a)(ii), the amount of assessment revenue received  
11 from that tax plus the two percent (2%) assessment on  
12 lodging services imposed pursuant to W.S. 39-15-104(h)(ii)  
13 for each of the preceding three (3) years equals or exceeds  
14 three million seven hundred thousand dollars  
15 (\$3,700,000.00) or it can reasonably be presumed, based on  
16 sales tax collection records, that the annual amount that  
17 will be received by the city, town or county will equal or  
18 exceed three million seven hundred thousand dollars  
19 (\$3,700,000.00).

20  
21 **Section 2.** W.S. 39-15-211(a)(ii)(D) through (G) is  
22 repealed.

23

1           **Section 3.**

2

3           (a) If any city, town or county has in place a  
4 lodging tax under W.S. 39-15-204(a)(ii) as of January 1,  
5 2021, the current rate of the tax shall continue until the  
6 next general election at which the tax is considered as  
7 provided in W.S. 39-15-203(a)(ii)(D). No lodging tax  
8 imposed under W.S. 39-15-204(a)(ii) in excess of two  
9 percent (2%) shall be continued pursuant to an election  
10 under W.S. 39-15-203(a)(ii)(D) after the effective date of  
11 this act. The proposition to continue any lodging tax under  
12 W.S. 39-15-204(a)(ii) in excess of two percent (2%) at the  
13 next election following the effective date of this act  
14 shall be presented on the ballot as "for or against the  
15 (county, city or town) (one percent (1%) or two percent  
16 (2%)) lodging tax."

17

18           (b) Notwithstanding W.S. 39-15-104(h)(ii) as created  
19 by section 1 of this act, the two percent (2%) assessment  
20 on lodging services under W.S. 39-15-104(h)(ii) shall be  
21 imposed as follows:

22

1           (i) If the county has in place a countywide  
2 lodging tax under W.S. 39-15-204(a)(ii) as of January 1,  
3 2021, the two percent (2%) assessment on lodging services  
4 shall be effective in that county on the date of the next  
5 general election at which the county lodging tax is  
6 considered as provided in W.S. 39-15-203(a)(ii)(D), subject  
7 to subsection (a) of this section;

8  
9           (ii) If a county does not have a countywide  
10 lodging tax in place, the two percent (2%) assessment on  
11 lodging services shall be effective in that county on the  
12 effective date of this act, provided that if any city or  
13 town in the county has imposed a lodging tax under W.S.  
14 39-15-204(a)(ii), the two percent (2%) assessment on  
15 lodging services shall not be effective within the  
16 boundaries of the city or town until the date of the next  
17 general election at which the lodging tax is considered as  
18 provided in W.S. 39-15-203(a)(ii)(D), subject to subsection  
19 (a) of this section.

20

21           **Section 4.** This act is effective January 1, 2021.

22

23

(END)