

HOUSE BILL NO. HB0153

Local sales and use tax revisions.

Sponsored by: Representative(s) Madden and Senator(s) Coe

A BILL

for

1 AN ACT relating to sales and use tax; revising the process
2 for propositions to impose the specific purpose tax;
3 revising the increment rate for imposed excise taxes as
4 specified; and providing for an effective date.

5

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

7

8 **Section** 1. W.S. 39-15-203(a) (iii) (A),
9 39-15-204(a) (i), 39-16-203(a) (ii) (A) and 39-16-204(a) (i)
10 are amended to read:

11

12 **39-15-203. Imposition.**

13

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

15

1 (iii) The following provisions apply to
2 imposition of the specific purpose excise tax under W.S.
3 39-15-204(a)(iii):

4
5 (A) ~~Before any proposition to impose the~~
6 ~~tax or incur the debt shall be placed before the electors,~~
7 The proposition to impose an excise tax shall be at the
8 expense of the county and be submitted to the electors of
9 the county upon the receipt by the board of county
10 commissioners of a petition requesting the election signed
11 by at least five percent (5%) of the electors of the county
12 or of a resolution approving the proposition from the
13 governing body of a county and the governing bodies of at
14 least two-thirds (2/3) of the incorporated municipalities
15 within the county. ~~shall adopt a resolution approving the~~
16 ~~proposition, setting forth a procedure for qualification of~~
17 ~~a ballot question for placement on the ballot and~~
18 ~~specifying how excess funds shall be expended~~ If proposed
19 by petition by electors, the number of electors required
20 shall be determined by the number of votes cast at the last
21 general election. The election shall be at the direction
22 and under the supervision of the board of county
23 commissioners;

1

2 **39-15-204. Taxation rate.**

3

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

10

11 (i) An excise tax at a rate in increments of
12 ~~one-half of one percent (.5%)~~ one-quarter of one percent
13 (.25%) not to exceed a rate of two percent (2%) upon retail
14 sales of tangible personal property, admissions and
15 services made within the county, the purpose of which is
16 for general revenue;

17

18 **39-16-203. Imposition.**

19

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

21

1 (ii) The following provisions apply to
2 imposition of the specific purpose excise tax under W.S.
3 39-16-204(a)(ii):

4
5 (A) ~~Before any proposition to impose the~~
6 ~~tax or incur the debt shall be placed before the electors,~~
7 The proposition to impose an excise tax shall be at the
8 expense of the county and be submitted to the electors of
9 the county upon the receipt by the board of county
10 commissioners of a petition requesting the election signed
11 by at least five percent (5%) of the electors of the county
12 or of a resolution approving the proposition from the
13 governing body of a county and the governing bodies of at
14 least two-thirds (2/3) of the incorporated municipalities
15 within the county. ~~shall adopt a resolution approving the~~
16 ~~proposition, setting forth a procedure for qualification of~~
17 ~~a ballot question for placement on the ballot and~~
18 ~~specifying how excess funds shall be expended~~ If proposed
19 by petition by electors, the number of electors required
20 shall be determined by the number of votes cast at the last
21 general election. The election shall be at the direction
22 and under the supervision of the board of county
23 commissioners;

1

2 **39-16-204. Taxation rate.**

3

4 (a) In addition to the state tax imposed under W.S.
5 39-16-101 through 39-16-111 any county of the state may
6 impose the following excise taxes and any resort district
7 may impose the tax authorized by paragraph (iv) of this
8 subsection:

9

10 (i) An excise tax at a rate in increments of
11 ~~one-half of one percent (.5%)~~ one-quarter of one percent
12 (.25%) not to exceed a rate of two percent (2%) upon sales
13 and storage, use and consumption of tangible personal
14 property as provided by this article made within the
15 county, the purpose of which is for general revenue;

16

17 **Section 2.** This act is effective July 1, 2015.

18

19

(END)