

ORIGINAL HOUSE  
BILL NO. HB0179

ENROLLED ACT NO. 62, HOUSE OF REPRESENTATIVES

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2021 GENERAL SESSION

AN ACT relating to taxation and revenue; removing the requirement that a proposition for a municipal sales and use tax be voted on only at a general election; and providing for an effective date.

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

**Section** 1. W.S. 39-15-203(a)(vi)(D) and 39-16-203(a)(v)(D) are amended to read:

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

(a) Taxable event. The following shall apply:

(vi) The following provisions apply to imposition of the municipal tax under W.S. 39-15-204(a)(vii):

(D) No tax shall be imposed under this paragraph until a specific proposition to impose the tax is approved by a vote of the majority of the qualified electors voting on the specific proposition ~~in a general election~~ at an election on a day authorized for bond elections under W.S. 22-21-103. The purpose of the tax and the maximum estimated amount of revenue to be collected shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any excise tax imposed under this paragraph shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax;

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

(a) Taxable event. The following shall apply:

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(v) The following provisions apply to imposition of the municipal tax under W.S. 39-16-204(a)(vi):

(D) No tax shall be imposed under this paragraph until a specific proposition to impose the tax is approved by a vote of the majority of the qualified electors voting on the specific proposition ~~in a general election~~ at an election on a day authorized for bond elections under W.S. 22-21-103. The purpose of the tax and the maximum estimated amount of revenue to be collected shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any excise tax imposed under this paragraph shall commence as provided by W.S. 39-16-207(c) following the election approving the imposition of the tax;

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**Section 2.** This act is effective July 1, 2021.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk