

HOUSE BILL NO. HB0181

Specific purpose excise tax revisions.

Sponsored by: Representative(s) Yin and Harshman and
Senator(s) Case and Gierau

A BILL

for

1 AN ACT relating to sales and use taxes; removing limits on
2 the expenditure of tax revenues on the ordinary operations
3 of local government; 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. 39-15-203(a)(iii)(B),
8 39-15-204(a)(iii), 39-15-211(b)(iv), 39-16-203(a)(ii)(B),
9 39-16-204(a)(ii) and 39-16-211(b)(iv) are amended to read:

10

11 **39-15-203. Imposition.**

12

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

14

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 (B) The revenue from the tax shall be used
6 in a specified amount for specific purposes authorized by
7 the qualified electors. Specific purposes may include one
8 (1) time major maintenance, renovation or reconstruction of
9 a specifically defined section of a public roadway and may
10 include, in conjunction with another specific purpose,
11 funding a reserve account as provided in subparagraph (H)
12 of this paragraph; ~~Specific purposes shall not include~~
13 ~~ordinary operations of local government except those~~
14 ~~operations related to a specific project or as authorized~~
15 ~~by subparagraph (H) of this paragraph;~~

16
17 **39-15-204. Taxation rate.**

18
19 (a) In addition to the state tax imposed under W.S.
20 39-15-101 through 39-15-111 any county of the state may
21 impose the following excise taxes and any city or town may
22 impose the tax authorized by paragraph (ii) of this

1 subsection and any resort district may impose the tax
2 authorized by paragraph (v) of this subsection:

3

4 (iii) An excise tax not to exceed two percent
5 (2%) upon retail sales of tangible personal property,
6 admissions and services made within the county. The total
7 excise tax imposed within any county under this paragraph
8 shall not exceed two percent (2%). The revenue from the tax
9 shall be used in a specified amount for specific purposes
10 authorized by the qualified electors and as provided in
11 W.S. 39-15-211(b)(iv); ~~Specific purposes shall not include~~
12 ~~ordinary operations of local government except those~~
13 ~~operations related to a specific project or as authorized~~
14 ~~by W.S. 39-15-203(a)(iii)(H);~~

15

16 **39-15-211. Distribution.**

17

18 (b) For all revenue collected by the department from
19 the taxes imposed by W.S. 39-15-204(a)(iii) the department
20 shall:

21

22 (iv) If taxes collected exceed the amount
23 necessary for the approved purpose, the excess funds shall

1 be retained by the county treasurer for one (1) year for
2 refund of overpayments of the tax imposed pursuant to this
3 act upon order of the department. After one (1) year any
4 interest earned on the excess funds and the excess funds
5 less any refunds ordered shall be deposited in the
6 applicable reserve account authorized by W.S.
7 39-15-203(a)(iii)(H) or transferred to the county or
8 municipality as specified in the resolution adopted
9 pursuant to W.S. 39-15-203(a)(iii)(A). If the resolution
10 fails to specify how excess funds will be expended and
11 after all approved purposes have been completed, the county
12 treasurer shall transfer the excess funds less any refunds
13 ordered to each city and town within the county in the
14 proportion the population of the city or town bears to the
15 population of the county and to the county in the
16 proportion that the population of the unincorporated areas
17 of the county bears to the population of the county. After
18 a public hearing, with notice of the public hearing
19 published in a newspaper of general circulation in the
20 county at least thirty (30) days before the public hearing,
21 the governing body of the county and each municipality may
22 appropriate its proportion of excess funds for other
23 specific purposes authorized by a majority vote of the

1 governing body ~~.7, which shall not include the ordinary~~
2 ~~operations of local government.~~ Excess funds collected on
3 the propositions approved prior to January 1, 1989, and any
4 interest earned shall be retained by the county treasurer
5 for use in any purposes approved by the electors in
6 accordance with procedures set forth in this section and
7 for refunds of overpayment of taxes imposed pursuant to
8 this act upon the order of the department, except that,
9 with the approval of the governing bodies adopting the
10 initial resolution, the excess funds and any interest
11 earned may be used for the needs of the project for which
12 the tax was approved.

13

14 **39-16-203. Imposition.**

15

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

17

18 (ii) The following provisions apply to
19 imposition of the specific purpose excise tax under W.S.
20 39-16-204(a)(ii):

21

22 (B) The revenue from the tax shall be used
23 in a specified amount for specific purposes authorized by

1 the qualified electors. Specific purposes may include one
2 (1) time major maintenance, renovation or reconstruction of
3 a specifically defined section of a public roadway and may
4 include, in conjunction with another specific purpose,
5 funding a reserve account as provided in subparagraph (H)
6 of this paragraph. ~~Specific purposes shall not include
7 ordinary operations of local government except those
8 operations related to a specific project or as authorized
9 by subparagraph (H) of this paragraph.~~

10

11 **39-16-204. Taxation rate.**

12

13 (a) In addition to the state tax imposed under W.S.
14 39-16-101 through 39-16-111 any county of the state may
15 impose the following excise taxes and any resort district
16 may impose the tax authorized by paragraph (iv) of this
17 subsection:

18

19 (ii) An excise tax not to exceed two percent
20 (2%) upon sales and storage, use and consumption of
21 tangible personal property, within the county. The total
22 excise tax imposed within any county under this paragraph
23 shall not exceed two percent (2%). The revenue from the tax

1 shall be used in a specified amount for specific purposes
2 authorized by the qualified electors and as provided in
3 W.S. 39-16-211(b)(iv) ~~i. Specific purposes shall not include~~
4 ~~ordinary operations of local government except those~~
5 ~~operations related to a specific project or as authorized~~
6 ~~by W.S. 39-16-203(a)(ii)(H);~~

7

8 **39-16-211. Distribution.**

9

10 (b) For all revenue collected by the department from
11 the taxes imposed by W.S. 39-16-204(a)(ii), the department
12 shall:

13

14 (iv) If taxes collected exceed the amount
15 necessary for the approved purpose, the excess funds shall
16 be retained by the county treasurer for one (1) year for
17 refund of overpayments of the tax imposed pursuant to this
18 act upon order of the department. After one (1) year any
19 interest earned on the excess funds and the excess funds
20 less any refunds ordered shall be deposited in the
21 applicable reserve account authorized by W.S.
22 39-16-203(a)(ii)(H) or transferred to the county or
23 municipality as specified in the resolution adopted

1 pursuant to W.S. 39-16-203(a)(ii)(A). If the resolution
2 fails to specify how excess funds will be expended and
3 after all approved purposes have been completed, the county
4 treasurer shall transfer the excess funds less any refunds
5 ordered to each city and town within the county in the
6 proportion the population of the city or town bears to the
7 population of the county and to the county in the
8 proportion that the population of the unincorporated areas
9 of the county bears to the population of the county. After
10 a public hearing, with notice of the public hearing
11 published in a newspaper of general circulation in the
12 county at least thirty (30) days before the public hearing,
13 the governing body of the county and each municipality may
14 appropriate its proportion of excess funds for other
15 specific purposes authorized by a majority vote of the
16 governing body. ~~.7, which shall not include the ordinary~~
17 ~~operations of local government.~~ Excess funds collected on
18 the propositions approved prior to January 1, 1989, and any
19 interest earned shall be retained by the county treasurer
20 for use in any purposes approved by the electors in
21 accordance with procedures set forth in this section and
22 for refunds of overpayment of taxes imposed pursuant to
23 this act upon the order of the department, except that,

1 with the approval of the governing bodies adopting the
2 initial resolution, the excess funds and any interest
3 earned may be used for the needs of the project for which
4 the tax was approved.

5

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

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8

(END)