

ORIGINAL SENATE  
FILE NO. SF0038

ENROLLED ACT NO. 16, SENATE

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2024 BUDGET SESSION

AN ACT relating to financial reporting to the department of audit; amending enforcement of financial reporting requirements through limiting disbursement of certain tax revenues; clarifying good cause for extending reporting deadline; and providing for an effective date.

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

**Section 1.** W.S. 9-1-507(j) by creating a new paragraph (ii) and by amending and renumbering (ii) as (iv) and 9-1-510(b) are amended to read:

**9-1-507. Examination of books of state institutions, agencies and certain districts and entities; independent audit authorized; guidelines.**

(j) The director of the department of audit shall certify:

(ii) To the director of the state department of revenue by October 5 of each year, a list of counties, cities and towns that failed to comply with paragraph (a)(vii) of this section. Notwithstanding any other provision of law, the director of the department of revenue shall withhold monthly disbursements of state and local sales, use and lodging tax revenues under W.S. 39-15-111, 39-15-211, 39-16-111 and 39-16-211 to the noncompliant county, city or town for the period after October 15 until the noncompliant county, city or town has come into compliance unless good cause for noncompliance is shown to the director of the department of audit as described in W.S. 9-1-510(b). All withheld disbursements under this paragraph shall be retained by director of the department of revenue in the account from which the disbursement would be made until the county, city or town is in compliance

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with paragraph (a)(vii) of this section, or as otherwise provided by law. The director of the department of audit shall certify to the director of the department of revenue when a county, city or town comes into compliance with paragraph (a)(vii) of this section. The director of the department of revenue shall certify monthly to the department of audit, the legislature and the noncompliant county, city or town the amount of disbursements withheld until the noncompliant county, city or town has come into compliance.

~~(ii)~~(iv) To the board of county commissioners and to the special district or entity described in W.S. 16-4-125(c) that receives funding from a municipality as defined by W.S. 16-4-102(a)(xiv) or other entities specified in W.S. 16-12-202(a) by October 5 of each year any special district or other entity in the county, no matter how formed, that failed to comply with paragraph (a)(vii) of this section. If, by November 30 of that same year, the district or other entity has failed to comply with paragraph (a)(vii) of this section, the director of the department of audit shall file notice with the county commissioners, the county treasurer and the county clerk. The county commissioners shall place a public notice in a newspaper of general circulation in the county indicating the special district or other entity is in danger of being dissolved due to failure to comply with the legal reporting requirements. The county commissioners shall assess the special district or other entity the cost of the public notice. Notwithstanding any other provision of law, the county treasurer shall withhold any further ~~distribution disbursements~~ of money to the district or other entity until the department certifies to the county treasurer that the district or other entity has complied with all reporting requirements unless good cause for noncompliance

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is shown to the director of the department of audit as described in W.S. 9-1-510(b). If the special district or other entity fails to file the required report on or before December 30 of that same year, the county commissioners shall seek to dissolve the special district or other entity in accordance with the process described by W.S. 22-29-401 et seq. This paragraph shall apply in addition to any other provision for dissolution in the principal act for a special district or other entity.‡ The county treasurer shall certify monthly to the department of audit, the legislature and the noncompliant district or entity the amount of disbursements withheld until the noncompliant district or entity has come into compliance.

**9-1-510. Instructions to public officers; failure of public officer to obey.**

(b) Reports of books and accounts filed in the office of the director of the state department of audit as required by W.S. 9-1-507(a)(iii) shall be filed within three (3) months after the end of the fiscal year being reported, and shall be in such form and detail as the director may require. Upon a request in writing and good cause shown, the director may allow an extension of time for filing a report or such additional information as may be required. For purposes of this subsection, "good cause" means reasons beyond the control of the reporting entity. The director of the department of audit may require the reporting entity to provide a letter of engagement with a certified public accountant or other evidence of good faith to establish good cause.

**Section 2.** W.S. 9-1-507(j)(i) and (iii) are repealed.

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

(END)

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

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

\_\_\_\_\_  
Governor

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

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

I hereby certify that this act originated in the Senate.

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