

## SENATE FILE NO. SF0060

Sales tax distribution rates.

Sponsored by: Senator(s) French, Ide, Laursen, D, McKeown,  
Salazar and Smith, D and Representative(s)  
Allemand, Banks, Strock, Webber and Winter

A BILL

for

1 AN ACT relating to sales and use tax; revising the  
2 distribution rates for sales and use taxes; removing  
3 obsolete statutory language; specifying applicability; and  
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-111(b)(i), (iii)(intro) and (f)  
9 and 39-16-111(b)(i), (iii)(intro) and (c) are amended to  
10 read:

11

12 **39-15-111. Distribution.**

13

14 (b) Revenues earned under W.S. 39-15-104 during each  
15 fiscal year shall be recognized as revenue during that

1 fiscal year for accounting purposes. Except as otherwise  
2 provided in subsection (p) of this section, for all revenue  
3 collected by the department under W.S. 39-15-104 the  
4 department shall:

5  
6 (i) Credit ~~sixty-nine percent (69%)~~ sixty-five  
7 percent (65%) to the state general fund for deposit by the  
8 state treasurer except as provided by subsections (c) and  
9 (d) of this section and less any credit allowed pursuant to  
10 W.S. 39-15-107(b)(xi);

11  
12 (iii) From the remaining share, ~~until June 30,~~  
13 ~~2004, deduct an amount equivalent to one-half percent~~  
14 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one  
15 percent (1%) of the tax collected under W.S. 39-15-104.  
16 From this amount, the department shall distribute ~~until~~  
17 ~~June 30, 2004, twenty thousand dollars (\$20,000.00) and~~  
18 ~~thereafter~~ forty thousand dollars (\$40,000.00) annually to  
19 each county in equal monthly installments and then  
20 distribute the remainder to each county in the proportion  
21 that the total population of the county bears to the total  
22 population of the state. The balance shall then be paid  
23 monthly to the treasurers of the counties, cities and towns

1 for payment into their respective general funds. The  
2 percentage of the balance that will be distributed to each  
3 county and its cities and towns will be determined by  
4 computing the percentage that net sales taxes collected  
5 attributable to vendors in each county including its cities  
6 and towns bear to total net sales taxes collected of  
7 vendors in all counties including their cities and towns.  
8 Subject to subsection (h) of this section, this percentage  
9 of the balance shall be distributed within each county as  
10 follows:

11

12 (f) In addition to the distribution specified in  
13 subsection (b) of this section, ~~until June 30, 2004,~~  
14 ~~twenty nine and one half percent (29.5%) and thereafter~~  
15 ~~thirty one percent (31%)~~ thirty-five percent (35%) of sales  
16 taxes collected from out-of-state vendors shall be  
17 distributed to counties, cities and towns in the same  
18 percentage as determined in paragraph (b)(iii) of this  
19 section.

20

21 **39-16-111. Distribution.**

22

1 (b) Revenues earned under this article during each  
2 fiscal year shall be recognized as revenue during that  
3 fiscal year for accounting purposes. Revenue collected by  
4 the department from the taxes imposed by this article shall  
5 be transferred to the state treasurer who shall, as  
6 specified by the department:

7  
8 (i) Credit ~~sixty nine percent (69%)~~ sixty-five  
9 percent (65%) for deposit by the state treasurer to the  
10 general fund except as provided by subsections (d) and (e)  
11 of this section and less any credit allowed pursuant to  
12 W.S. 39-16-107(b)(viii);

13  
14 (iii) From the remaining share, ~~until June 30,~~  
15 ~~2004, deduct an amount equivalent to one-half percent~~  
16 ~~(0.5%) and thereafter~~ deduct an amount equivalent to one  
17 percent (1%) of the tax collected under W.S. 39-16-104.  
18 From this amount, the department shall distribute ~~until~~  
19 ~~June 30, 2004, five thousand dollars (\$5,000.00) and~~  
20 ~~thereafter~~ ten thousand dollars (\$10,000.00) annually to  
21 each county in equal monthly installments and then  
22 distribute the remainder to each county in the proportion  
23 that the total population of the county bears to the total

1 population of the state. The remainder shall then be paid  
2 monthly to the treasurers of the counties, cities and towns  
3 for payment into their respective general funds. The  
4 percentage of the remainder that will be distributed to  
5 each county and its cities and towns will be determined by  
6 computing the percentage that net use taxes collected  
7 attributable to vendors in each county including its cities  
8 and towns bear to total net use taxes collected of vendors  
9 in all counties including their cities and towns. The  
10 distribution shall be as follows:

11

12 (c) In addition to the distribution in subsection (b)  
13 of this section, ~~until June 30, 2004, twenty-nine and~~  
14 ~~one-half percent (29.5%) and thereafter thirty-one percent~~  
15 ~~(31%)~~ thirty-five percent (35%) of use taxes accruing from  
16 out-of-state vendors shall be distributed to counties,  
17 cities and towns in the same percentage as determined in  
18 paragraph (b)(iii) of this section.

19

20 **Section 2.** This act shall apply to distributions of  
21 sales and use taxes collected on or after July 1, 2025.

22

1           **Section 3.** This act is effective July 1, 2025.

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3

(END)