

SENATE FILE NO. SF0094

Wind River Reservation remote sales and use tax.

Sponsored by: Select Committee on Tribal Relations

A BILL

for

1 AN ACT relating to sales tax; providing for distribution of
2 sales taxes for remote sales on the Wind River Indian
3 Reservation as specified; and providing for an effective
4 date.

5

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

7

8 **Section 1.** W.S. 39-15-111(b)(intro) and by creating a
9 new subsection (r) and 39-15-211 by creating a new
10 subsection (e) are amended to read:

11

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

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

1 provided in ~~subsection (p)~~ subsections (p) and (r) of this
2 section, for all revenue collected by the department under
3 W.S. 39-15-104 the department shall:

4
5 (r) Except as otherwise provided in this subsection,
6 all revenue collected under this article by the department
7 from remote sellers under W.S. 39-15-501 and 39-15-502 for
8 sales sourced to the Wind River Indian Reservation shall be
9 distributed to the Eastern Shoshone Tribe and Northern
10 Arapaho Tribe as provided in this subsection. The
11 department shall deduct one percent (1%) to cover all
12 administrative expenses and costs for deposit by the state
13 treasurer into the general fund for that amount. The
14 remaining amount shall be paid to each tribe as determined
15 by a separate agreement between each tribe and the state of
16 Wyoming. If an agreement is not in effect with a tribe, any
17 unpaid amount shall be retained by the department in the
18 account from which the funds would be paid until such time
19 as an agreement is reached with the Eastern Shoshone Tribe
20 and the Northern Arapaho Tribe.

21
22 **39-15-211. Distribution.**
23

1 (e) Notwithstanding subsections (a) through (d) of
2 this section, all revenue collected by the department under
3 this article from remote sellers under W.S. 39-15-501 and
4 39-15-502 for sales sourced to the Wind River Indian
5 Reservation shall be distributed as set forth in W.S.
6 39-15-111(r).

7

8 **Section 2.** This act is effective July 1, 2026.

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(END)