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92 LSO -0412

SENATE FILE 0101

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SFO101

AN ACT to amend W.S. 39-6-412(a), (b) introductory paragraph, (i), (c) through (f), (g) introductory paragraph, (i), (ii), (iv) and (j)(i)(B) introductory paragraph and 39-6-518(b), (c) and (d) relating to the political subdivision sales and use tax; increasing the permissible maximum local option tax dedicated for general revenue as specified; authorizing municipalities to impose the optional tax subject to limitations; accordingly modifying procedural requirements; and providing for an effective date.

SENATE FILE 0101

Introduced by:

[illegible]

CONTINUED ON BACK

Sen. LaLonde

SF 101 Intro. Date 2-20-92

SENATE ROLL CALL

FIFTY-FIRST WYOMING LEGISLATURE

	Ayes	Noes	Excused	Absent
APPLEGATE	✓			
BURKE	✓			
BYRD	✓	✗		
CAMERON	✓			
COE	✓	✓		
DIXON	✓			
EDDINS	✓	✓		
ENZI	✓			
FANOS		✓		
GERINGER		✓		
GRIEVE		✓		
GUICE		✓		
HEALY	✓	✓		
HERBST		✓		
HOWARD		✓		
KINNEY		✓		
KINNISON	✓			
LALONDE	✓	✓		
MALDONADO	✓	✓		
PECK	✓			
PERRY	✓			
PREVEDEL		✓		
REESE		✓		
SCOTT		✓		
WILSON				
TWIFORD	✓			
VINICH		✓		
YORDY	✓			
ZIMMER		✓		
ZIMMERMAN		✓		
MR. PRESIDENT	✓			

PRESENT _____ AYES 14
NOES 16
EXCUSED _____
ABSENT _____
TOTAL 30

(F)

House of Intro				Second House					
To Com. No.				To Com No.					
_____	Stand Report	Do _____	Amd _____	Not _____	_____	Stand Report	Do _____	Amd _____	Not _____
_____	Com Whole	Do _____	Amd _____	Not _____	_____	Com Whole	Do _____	Amd _____	Not _____
_____	2nd Reading	Amd _____			_____	2nd Reading	Amd _____		
_____	3rd Reading	Amd _____	Pass _____	Fail _____	_____	3rd Reading	Amd _____	Pass _____	Fail _____

INTRODUCED

1992

STATE OF WYOMING

92LSO-0412.01

SENATE FILE NO. 0101

Local option sales and use tax.

Sponsored by: Senator(s) LALONDE

A BILL

for

1 AN ACT to amend W.S. 39-6-412(a), (b) introductory para-
 2 graph, (i), (c) through (f), (g) introductory paragraph,
 3 (i), (ii), (iv) and (j)(i)(B) introductory paragraph and
 4 39-6-518(b), (c) and (d) relating to the political subdi-
 5 vision sales and use tax; increasing the permissible maxi-
 6 mum local option tax dedicated for general revenue as
 7 specified; authorizing municipalities to impose the
 8 optional tax subject to limitations; accordingly modifying
 9 procedural requirements; and providing for an effective
 10 date.

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

12 Section 1. W.S. 39-6-412(a), (b) introductory para-

1 graph, (i), (c) through (f), (g) introductory paragraph,
2 (i), (ii), (iv) and (j)(i)(B) introductory paragraph and
3 39-6-518(b), (c) and (d) are amended to read:

4 39-6-412. Imposition of excise taxes by political
5 subdivisions.

6 (a) The state preempts the field of imposing tax upon
7 retail sales of tangible personal property, admissions and
8 services as provided by this article and no county, city,
9 town or other political subdivision may impose, levy or
10 collect taxes upon retail sales, admissions and services
11 except as provided in this section. The tax on lodging
12 services authorized by paragraph (b)(ii) of this section
13 shall be in addition to and not in lieu of the tax autho-
14 rized by paragraph (b)(i) and subsection (k) of this sec-
15 tion if both taxes are imposed. If the proposition to
16 impose a tax on lodging-services UNDER PARAGRAPH (b)(i) OR
17 (ii) OF THIS SECTION within the county is approved in
18 accordance with subsection (c) of this section, a city or
19 town shall not impose a lodging THE tax in addition to the
20 county wide tax even though the additional tax does not
21 exceed the limitation established under paragraph {b}{ii}
22 (b)(i) OR (ii) of this section, AS APPLICABLE.

1 (b) Any CITY, TOWN OR county of the state may impose
2 either or both of the following excise taxes: and any city
3 or town may impose the tax authorized by paragraph (i) of
4 this subsection:

5 (i) An excise tax at a rate in increments of
6 one-half of one percent (0.5%) ONE PERCENT (1%) not to
7 exceed a rate of one percent (1%) THREE PERCENT (3%) upon
8 retail sales of tangible personal property, admissions and
9 services made within the CITY, TOWN OR county, the purpose
10 of which is for general revenue;

11 (c) No tax shall be imposed under SUBSECTION (b) OF
12 this section and W.S. 39-6-518 39-6-518(b) until the prop-
13 osition to impose the taxes is submitted to the vote of
14 the qualified electors of the county or of a city or town
15 if the proposition is to impose the tax under paragraph
16 (b)(i) of this section only city wide or town wide, and a
17 majority of those casting their ballots vote in favor of
18 imposing the taxes. SUBJECT TO SUBSECTION (a) OF THIS SEC-
19 TION, a CITY, TOWN OR county may impose both taxes autho-
20 rized in subsection (b) of this section, but the proposi-
21 tion to impose each tax shall be individually stated and
22 voted upon. Except as otherwise provided, excise taxes
23 imposed under SUBSECTION (b) OF this section and W.S.

1 39-6-518(b) shall commence on the first day of the second
2 month following the election approving the imposition of
3 the tax.

4 (d) The proposition to impose an excise tax shall be
5 at the expense of the county, CITY OR TOWN, AS APPLICABLE,
6 and SHALL be submitted to the electors of the county, CITY
7 OR TOWN upon the receipt by the board of county commis-
8 sioners, CITY COUNCIL OR TOWN COUNCIL of a petition
9 requesting the election signed by at least five percent
10 (5%) of the electors of the county, CITY OR TOWN, or of a
11 resolution approving the proposition from the governing
12 body--of-the BOARD OF county COMMISSIONERS and the govern-
13 ing bodies of at least two-thirds (2/3) of the incorpo-
14 rated municipalities within the county IF PROPOSING A
15 COUNTY WIDE TAX, OR OF A RESOLUTION APPROVING THE PROPOSI-
16 TION FROM THE GOVERNING BODY OF THE CITY OR TOWN IF PRO-
17 POSING A CITY WIDE OR TOWN WIDE TAX. If proposed by peti-
18 tion by electors, the number of electors required shall be
19 determined by the number of votes cast at the last general
20 election. The election shall be at the direction and under
21 the supervision of the board of county commissioners OR
22 THE GOVERNING BODY OF THE CITY OR TOWN, AS APPLICABLE.

23 (e) The proposition may be submitted at any general

1 election or at a special election called for that purpose.
2 A notice of election shall be given in at least one (1)
3 newspaper of general circulation published in the county
4 in which the election is to be held or in the city or town
5 if only a city wide or town wide tax is proposed, pursuant
6 ~~to paragraph (b)(ii) of this section~~, and the notice shall
7 specify the object of the election. The notice shall be
8 published at least once each week for a thirty (30) day
9 period preceding the election. At the election the ballots
10 shall contain the words "for the county (OR CITY OR TOWN)
11 sales and use tax" and "against the county (OR CITY OR
12 TOWN) sales and use tax" or "for the county (or city or
13 town) lodging tax" and "against the county (or city or
14 town) lodging tax", whichever is appropriate. If the prop-
15 osition is approved, the same proposition shall be submit-
16 ted at EVERY OTHER subsequent general elections--as--pre-
17 vided-in-this-subsection ELECTION until the proposition is
18 defeated. If--the--tax--proposed--pursuant--to--paragraph
19 (b)(i)--of--this--section--is--approved--after--July--1,--1989,--the
20 same-proposition-shall-be-submitted-at-every-other--subse-
21 quent--general-election-until-the-proposition-is-defeated.
22 However-in-those-counties-where-the--tax--under--paragraph
23 (b)(i)--of--this--section--is--not--in-effect,--the-county-com-
24 missioners-with-the-concurrence-of-the-governing-bodies-of

1 two-thirds-{2/3}-of-the-municipalities-may--establish--the
2 initial--term-of-the-tax-at-two-{2}-years:--If-the-term-of
3 the-tax-is-limited-to-two-{2}-years,-the-term-of--the--tax
4 shall--be--stated--in--the--proposition--submitted--to-the
5 voters:--If-approved,-the-proposition-shall-be-submitted-at
6 the-next-general-election-and-at--every--other--subsequent
7 general--election--thereafter--until--the--proposition--is
8 defeated:--If--the--proposition--to-impose-the-logging-tax
9 pursuant-to-paragraph-{b}{ii}-of-this-section-is-approved,
10 the-same-proposition-shall-be-submitted,--until--defeated,
11 at--the--second-general-election-following-the-election-at
12 which-the-proposition-was-initially-approved--and--at--the
13 general--election-held-every-four-{4}-years-thereafter: If
14 a county, city or town has in place a logging tax pursuant
15 to paragraph--{b}{ii} SUBSECTION (b) of this section,
16 either through a petition or by request of the county,
17 city or town, the proposition posed at the next election
18 may contain a larger tax not to exceed four-percent-{4%}
19 THE LIMITATION PRESCRIBED BY PARAGRAPH (b)(i) OR (ii) OF
20 THIS SECTION, AS APPLICABLE.

21 (f) If the proposition to impose or continue the tax
22 is defeated, the proposition shall not again be submitted
23 to the electors of the CITY, TOWN OR county for at least

1 one (1) year. If the proposition is defeated at any gen-
2 eral election following initial adoption of the proposi-
3 tion, the tax is repealed and shall not be collected fol-
4 lowing June 30 of the year immediately following the year
5 in which the proposition is defeated.

6 (g) If the proposition is approved by the qualified
7 electors, the board of county commissioners, CITY COUNCIL
8 OR TOWN COUNCIL, AS APPROPRIATE, shall by ordinance impose
9 an excise tax upon retail sales of tangible personal prop-
10 erty, admissions and services and upon sales and storage,
11 use and consumption of tangible personal property, or the
12 board of county commissioners, city council or town coun-
13 cil, as appropriate, shall by ordinance impose an excise
14 tax upon the sales price for lodging services. Following
15 approval of a proposition to impose the tax under para-
16 graph (b)(ii) of this section, the county, city or town
17 shall within thirty (30) days following certification of
18 the election results and annually thereafter each year the
19 tax is in effect, notify the department of revenue of the
20 ordinance or resolution imposing the lodging tax and shall
21 submit a list to the department of all persons selling
22 lodging services within their respective jurisdiction.
23 The board of county commissioners or the city or town

1 council shall adopt a separate ordinance for each tax
2 authorized by this section. The ordinance shall include
3 the following:

4 (i) A provision imposing an excise tax upon
5 every retail sale of tangible personal property, admis-
6 sions and services made within the county, and CITY OR
7 TOWN, AS APPLICABLE, upon sales made within the county,
8 CITY OR TOWN and storage, use and consumption of tangible
9 personal property in the county, CITY OR TOWN, at the rate
10 approved by the electors, or a provision imposing an
11 excise tax on every sale of lodging services within the
12 county, city or town at the rate approved by the qualified
13 electors, whichever is appropriate;

14 (ii) Provisions identical to those contained in
15 this article except for W.S. 39-6-401(a) and 39-6-412,
16 insofar as they relate to sales taxes and in article 5 of
17 this chapter, except for W.S. 39-6-501(a), insofar as they
18 relate to use taxes, except the name of the county, CITY
19 OR TOWN as the taxing agency shall be substituted for that
20 of the state and an additional license to engage in busi-
21 ness shall not be required if the vendor has been issued a
22 state license pursuant to law;

1 (iv) A provision that the county, city or town,
2 as appropriate, shall contract with the department prior
3 to the effective date of the county, CITY OR TOWN sales
4 and use tax ordinances whereby the department shall per-
5 form all functions incident to the administration of the
6 sales and use tax ordinances of the county, city or town;

7 (j) All revenue collected by the department from the
8 taxes imposed under subsection (b) of this section and
9 W.S. 39-6-518(b) shall be transferred to the state trea-
10 surer who shall first make any transfer required by W.S.
11 39-6-409(d) and:

12 (i) For revenues collected under paragraph
13 (b)(i) of this section and W.S. 39-6-518(b):

14 (B) Deposit the remainder into the trust
15 and agency fund for monthly distribution to CITIES, TOWNS
16 AND counties imposing the tax and-its--cities--and--towns:
17 ~~The--distribution--to--the--county--and--its--cities--and--towns~~
18 shall-be IN AN AMOUNT equal to the amount collected in
19 each county ENTITY less the costs of collection as pro-
20 vided by subparagraph (j)(i)(A) of this section. IF THE
21 TAX IS IMPOSED COUNTY WIDE, the distribution shall be as
22 follows:

1 39-6-518. Political subdivisions prohibited from
2 imposing use tax except as provided.

3 (b) Whenever a CITY, TOWN OR county imposes an excise
4 tax on retail sales of tangible personal property, admis-
5 sions and services made within the CITY, TOWN OR county
6 pursuant to W.S. 39-6-412 39-6-412(b)(i), the CITY, TOWN
7 OR county shall also impose an excise tax at the same rate
8 on sales made in the CITY, TOWN OR county and storage, use
9 and consumption of tangible personal property in the CITY,
10 TOWN OR county. The purpose of the tax is for general rev-
11 enue.

12 (c) No tax shall be imposed under SUBSECTION (b) OF
13 this section unless the requirements of W.S. 39-6-412(c)
14 through (g) have been satisfied. Satisfaction of the
15 requirements of W.S. 39-6-412(c) through (g) authorizes
16 and requires the imposition of an excise tax under SUBSEC-
17 TION (b) OF this section at the same rate as the excise
18 tax under W.S. 39-6-412 39-6-412(b)(i).

19 (d) Revenue collected pursuant to SUBSECTION (b) OF
20 this section shall be administered in accordance with W.S.
21 39-6-412(h) and distributed in accordance with W.S.
22 39-6-412(j) 39-6-412(j)(i).

1 Section 2. This act is effective July 1, 1992.

2 (END)

FISCAL NOTE

<u>Anticipated REVENUE to:</u>	<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1995</u>
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL ESTIMATED REVENUE	_____	_____	_____

<u>Anticipated COST to:</u>	<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1995</u>
General Fund	\$300,000	\$50,000	\$50,000
TOTAL ESTIMATED COST	\$300,000	\$50,000	\$50,000

<u>Anticipated SAVINGS to:</u>	<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1995</u>
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL ESTIMATED SAVINGS	_____	_____	_____

<u>Anticipated Change in Personnel:</u>	<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1995</u>
Full-Time	_____	_____	_____
Part-Time	_____	_____	_____
Temporary	_____	_____	_____
Time-Limited, Other	_____	_____	_____
TOTAL PERSONNEL IMPACT	_____	_____	_____

According to a spokesman for the Department of Revenue, if the cities were required in the bill to report who the vendors are, the first year cost could be reduced by \$115,000.