

CHAPTER 19

CITY & COUNTY TAXING AUTHORITY

Original Senate File No. 20

AN ACT to amend W.S. 18-4-201(b)(intro), 18-9-201(b), 18-10-102, 19-5-110(c), 35-1-304(f) and 39-2-402(b)(i)(E), (F), (J), (K), (N), (O) and (c)(i)(B) through (D); and to repeal W.S. 39-2-402(b)(i)(G) relating to taxation and revenue; granting authority to cities and towns to impose property taxes as specified within constitutional limitations; removing provision relating to public assistance mill levy; and providing for an effective date.

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

Section 1. W.S. 18-4-201(b)(intro), 18-9-201(b), 18-10-102, 19-5-110(c), 35-1-304(f) and 39-2-402(b)(i)(E), (F), (J), (K), (N), (O) and (c)(i)(B) through (D) are amended to read:

18-4-201. Election for establishment; mill levy; custodian; restriction on use; investment.

(b) If the proposal carries the board of county commissioners may levy a ~~maximum of two (2) mills~~ TAX to raise money directly for the building fund, providing this levy and other county levies do not exceed the constitutional limitation in addition:

18-9-201. Recreational facilities and systems of public recreation; authority to establish and maintain; joint action by political subdivision; tax levies.

(b) The board of county commissioners may levy and expend funds for recreational purposes. Any levy imposed BY A SCHOOL DISTRICT for recreational facilities and systems of public recreation shall not exceed ~~two (2) mills on the assessed valuation of the city, town or county and not to exceed~~ one (1) mill on the assessed valuation of a school district. A levy for recreational facilities and systems of public recreation imposed by a school district is in addition to the tax limitations stated in W.S. 21-13-102.

18-10-102. Appropriation for construction and maintenance; annual tax levy. Each board of county commissioners of any county owning, constructing or acquiring any museum or collection of exhibits may annually levy a tax of ~~not to exceed one-half mill on each dollar of the taxable valuation of the property in the county, for the construction, maintenance and support of the museum or collection of exhibits.~~ The levy shall be made at the same time as other county and school levies are made. The proceeds from the collection of the levy shall be placed in a special fund by the county treasurer and used solely for the purpose for which the levy was made.

19-5-110. Funds, supplies and equipment; generally.

(c) The board of county commissioners in any county may levy ~~not more than one-tenth of a mill~~ A TAX for the support and maintenance of county, city, town, county-city or county-town disaster organizations.

35-1-304. Treasurer designated; fund to be created; composition and use of fund; preparation and submission of budget; tax levy authorized.

(f) A tax levy may be made by the board of county commissioners specifically for the public health purposes of ~~not to exceed one (1) mill~~ made on assessed valuation.

39-2-402. Authorized mill levies.

(b) There shall be annually levied and assessed upon the taxable value of property within each Wyoming county the following county taxes when applicable:

(i) Not to exceed twelve (12) mills as determined by the board of county commissioners which shall include mill levies, if any, for the following purposes:

(E) ~~Not to exceed one-half of one mill~~ **THE NUMBER OF MILLS TO BE DEDICATED TO** the operation of a county museum;

(F) ~~Not to exceed two (2) mills~~ **THE NUMBER OF MILLS TO BE DEDICATED TO** the support of public assistance and social services;

(J) ~~Not to exceed one-tenth of one mill~~ **THE NUMBER OF MILLS TO BE DEDICATED** for civil defense;

(K) ~~Not to exceed two (2) mills~~ **THE NUMBER OF MILLS TO BE DEDICATED** for a county building fund as provided by W.S. 18-4-201;

(N) ~~Not to exceed two (2) mills~~ **THE NUMBER OF MILLS TO BE DEDICATED** for recreation purposes as provided by W.S. 18-9-201;

(O) ~~Not to exceed one (1) mill~~ **THE NUMBER OF MILLS TO BE DEDICATED** for public health purposes as provided by W.S. 35-1-304.

(c) There shall be annually levied and assessed upon the taxable value of property within the limits of incorporated cities and towns the following city and town taxes when applicable:

(i) Not to exceed eight (8) mills which shall include mill levies, if any, for the following purposes:

(B) ~~Not less than two-tenths of one nor more than one (1) mill~~ **THE NUMBER OF MILLS TO BE DEDICATED** for police pensions;

(C) ~~Not to exceed two (2) mills~~ **THE NUMBER OF MILLS TO BE DEDICATED** for recreation purposes as provided by W.S. 18-9-201;

(D) ~~Not to exceed one (1) mill~~ **THE NUMBER OF MILLS TO BE DEDICATED** for public health purposes as provided by W.S. 35-1-304.

Section 2. W.S. 39-2-402(b)(i)(G) is repealed.

Section 3. This act is effective January 1, 1994.

Approved March 20, 1994.