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**S.F. No. 0032      Capital facilities tax by municipalities-2.**

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Sponsored by:      Senator(s) COE, VINICH, MALDONADO, GRIEVE, KINNISON, APPLGATE, PREVEDEL, TWIFORD, DUSL, ZIMMERMAN, GERINGER and BURNETT and Representative(s) DEWITT, ROHRBACH and SHREVE

AN ACT to amend W.S. 39-6-412(c) through (f), (g) introductory paragraph, (h) and (k) introductory paragraph, (i) through (iii), (v), (vi), (vii) introductory paragraph and (B), (viii) and (xi) relating to political subdivision sales tax; authorizing municipalities to impose a capital facilities tax; limiting the tax imposed within a county as specified; allowing the tax resolution to specify a date for commencement of the tax within specified limits; providing procedures for imposition of the tax by municipalities; conforming statutes; and providing for an effective date.

02/23/90              Introduced. Read First Time. Referred to Com. No. 03.

ROLL CALL

Ayes: Senator(s) Burnett, Cameron, Coe, Dixon, Dusl, Eddins, Fanos, Gerenger, Grieve, Healy, Herbst, Hickey, Howard, Kinney, Kinnison, LaLonde, Mader, Maldonado, Perry, Prevedel, Reese, Sullivan Dan, True, Twiford, Vinich and Zimmerman.

Noes: Senator(s) Scott and Mr. President.

Excused: Senator(s) Applegate and Byrd.

Ayes 26    Noes 2    Excused 2    Absent 0

02/28/90              Returned. Recommended Amend and Do Pass.

03/01/90              Considered in Com. of Whole. Standing Com. Amendment:

SF0032SS1/A

Page 7-line 8      Before "." insert "EXCEPT, IF A CITY OR TOWN IMPOSES A ONE PERCENT (1%) EXCISE TAX UNDER THIS SUBSECTION AND UNDER PARAGRAPH (b)(i) OF THIS SECTION, THE COUNTY IN WHICH THE CITY OR TOWN IS LOCATED MAY IMPOSE AN ADDITIONAL EXCISE TAX UNDER THIS SUBSECTION OF NOT TO EXCEED ONE PERCENT (1%)". DAN SULLIVAN, CHAIRMAN

Adopted. Recommended Do Pass.

03/02/90              Read Second Time. Amended as follows:

SF0032S21/A

Page 12-line 18    Delete "immediately upon".

Page 12-lines 19 through 21    Delete entirely and insert "July 1, 1990.". COE

Adopted and Further Amended.

SF0032S22/A

Page 1-line 4 Delete "and" insert ","; after "(xi)" insert "and by creating a new paragraph (xii) and 39-6-518(e)".

Page 1-line 10 After first ";" insert "modifying notification procedures;".

Page 2-line 4 Delete second "and" insert ","; delete "is" insert "and by creating a new paragraph (xii) and 39-6-518(e) are".

Page 8-line 9 Strike "~~election-approving-the-imposition-of-the-tax~~" insert "NOTIFICATION TO THE DEPARTMENT OF REVENUE AND TAXATION AS REQUIRED BY PARAGRAPH (ii) OF THIS SUBSECTION".

Page 9-line 1 Strike "~~ten-(10)~~" insert "THIRTY (30)".

Page 9-line 6 After "." insert "IF THE TAX IS IMPOSED BY A CITY OR TOWN, THE NOTIFICATION SHALL INCLUDE A LISTING AND MAILING LABELS FOR ALL HOLDERS OF SALES AND USE TAX LICENSES WITHIN THE CITY OR TOWN".

Page 9-line 10 After "." insert "ANY CITY OR TOWN IMPOSING THE TAX UNDER THIS SUBSECTION WHICH CHANGES ITS GEOGRAPHICAL BOUNDARIES SHALL, IN ADDITION TO THE FILINGS REQUIRED BY W.S. 39-2-304, SUBMIT TO THE DEPARTMENT OF REVENUE AND TAXATION A LISTING AND MAILING LABELS FOR ALL HOLDERS OF SALES AND USE TAX LICENSES WITHIN THE NEW GEOGRAPHIC BOUNDARIES OF THE CITY OR TOWN WITHIN TEN (10) DAYS FOLLOWING THE EFFECTIVE DATE OF THE ALTERATION".

Page 12-After line 17 insert:

"(xii) NO PERSON SHALL BE LIABLE FOR THE PAYMENT OF THE TAX IMPOSED UNDER THIS SUBSECTION BY A CITY OR TOWN FOR ANY SALE MADE MORE THAN ONE (1) YEAR PRIOR TO THE DATE HE IS NOTIFIED BY THE DEPARTMENT OF REVENUE AND TAXATION OF THIS LIABILITY FOR THE TAX.

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

(e) A county, CITY OR TOWN imposing a sales tax pursuant to W.S. 39-6-412(k) is authorized and required to impose a corresponding use tax at the same rate and for the same period of time as for the sales tax." COE

Adopted.

03/05/90 Read Third Time. Passed.

ROLL CALL

Ayes: Senator(s) Applegate, Burnett, Coe, Dixon, Dusi, Eddins, Fanos, Grieve, Healy, Howard, Kinney, LaLonde, Mader, Maldonado, Perry, Prevedel, Reese, Scott, Sullivan Dan, Twiford, Vinich, Zimmerman and Mr. President.

Noes: Senator(s) Byrd, Cameron, Geringer, Herbst, Hickey, Kinnison and True.

Ayes 23 Noes 7 Excused 0 Absent 0

Engrossed.

Sent to House.

03/07/90 Received. Read First Time. Referred to Com. No. 03.

03/09/90 Returned. Recommended Do Pass.

03/12/90 Considered in Com. of Whole. Indefinitely Postponed.