# HOUSE BILL 3/5

Title

AN ACT to amend W.S. 9-7-901(a) introductory paragraph and 39-6-411(b) (i) and (ii) and by creating a new subsection (c) relating to sales tax and federal royalties; increasing state shared sales tax revenues to local governments to 2/3; providing qualifications; providing for reimbursement of lost revenues to the general fund from federal royalty payments; and providing for an effective date.

Introduced by: New T. Fressel &

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	INTRODUCED
1981	STATE OF WYOMING 81LSO-251.01
	HOUSE BILL NO. 315
Sales	tax to local governments.
Spons	ored by: Representative PROSSER  A BILL
	for
1	AN ACT to amend W.S. 9-7-901(a) introductory paragraph and
2	39-6-411(b)(i) and (ii) and by creating a new subsection
3	(c) relating to sales tax and federal royalties; increas-
4	ing state shared sales tax revenues to local governments
5	to 2/3; providing qualifications; providing for reimburse-
6	ment of lost revenues to the general fund from federal
7	royalty payments; and providing for an effective date.
8	Be It Enacted by the Legislature of the State of Wyoming:

and 39-6-411(b)(i) and (ii) and by creating a new subsec-

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Section 1. W.S. 9-7-901(a) introductory paragraph

- tion (c) are amended to read:
- 2 9-7-901. Distribution and use of federal government
- 3 royalties.
- 4 (a) All monies received by the state of Wyoming from
- 5 the secretary of the treasury of the United States under
- 6 the provisions of the act of congress of February 25, 1920
- 7 (41 Stat. 437, 450; 30 U.S.C. 181, 191), as amended,
- 8 except as provided by subsection (b) of this section,
- 9 shall be deposited in the trust and agency fund. and THE
- 10 AMOUNT OF REVENUE EQUIVALENT TO THE AMOUNT OF REVENUE
- 11 GENERATED FROM ONE-THIRD (1/3) OF THE STATE SALES TAX
- 12 UNDER W.S. 39-6-404 FOR THE PRECEDING FISCAL YEAR SHALL BE
- 13 TRANSFERRED INTO THE GENERAL FUND TO PARTIALLY REIMBURSE
- 14 THE GENERAL FUND FOR AID GIVEN TO COUNTIES, CITIES AND
- TOWNS UNDER W.S. 39-6-411(b) AND (c). THE BALANCE shall
- be distributed by the state treasurer as follows:
- 17 39-6-411. Distribution of sales tax to general fund,
- 18 counties, cities and towns; deduction for administrative
- 19 costs.
- 20 (b) Revenue collected by the board under W.S.
- 21 39-6-404 shall be transferred to the state treasurer who
- 22 shall:

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- 1 (i) Credit two-thirds ONE-HALF (1/2) to the 2 state general fund THROUGH JUNE 30, 1982 AND ONE-THIRD 3 (1/3) TO THE STATE GENERAL FUND THEREAFTER AND ONE-SIXTH (1/6) TO THE TRUST AND AGENCY FUND EFFECTIVE JULY 1, 1982;
- 5 (ii) Deduct one percent (1%) from the remain-6 ing--one-third REMAINDER to cover all administrative 7 expenses and costs attributable to the ene-third-share 8 REMAINDER and credit the general fund for that amount;
- 9 THE REVENUE CREDITED TO THE TRUST AND AGENCY (c) 10 FUND UNDER PARAGRAPH (b)(i) OF THIS SECTION SHALL BE DIS-11 TRIBUTED MONTHLY TO COUNTIES, CITIES AND TOWNS WHICH ARE 12 IMPOSING THE ONE CENT (\$.01) OPTIONAL SALES TAX AND WHICH 13 IMPOSED THE MAXIMUM PROPERTY TAX LEVY, EITHER TWELVE (12) 14 OR EIGHT (8) MILLS AS THE CASE MAY BE, DURING THE CURRENT 15 FISCAL YEAR, EACH QUALIFYING COUNTY TO RECEIVE AN AMOUNT 16 THE PROPORTION WHICH THE POPULATION OF THE COUNTY OUT-17 SIDE THE CORPORATE LIMITS OF ANY CITY OR TOWN BEARS TO THE 18 POPULATION OF ALL QUALIFYING COUNTIES, CITIES AND TOWNS 19 EACH QUALIFYING CITY OR TOWN TO RECEIVE AN AMOUNT IN THE PROPORTION WHICH THE POPULATION OF THE CITY OR TOWN 20 BEARS TO THE POPULATION OF ALL QUALIFYING COUNTIES, CITIES 21 22 AND TOWNS.

- 1 Section 2. This act is effective July 1, 1981.
- 2 (END)

1981

#### FISCAL NOTE

Anticipated REVENUE to:	Fiscal Year 1982	Fiscal Year 19 83
Cities, Towns & Counties	\$28.135.549.00	\$67,217,288,00
TOTAL ESTIMATED REVENUE	\$28,135,549.00	\$67,217,288.00
Anticipated COST to:	Fiscal Year 1982	Fiscal Year 19 83
Agencies receiving Federal		
Mineral Royalties	\$28,135,549.00	\$67,217,288.00
TOTAL ESTIMATED COST	\$28,135,549.00	\$67,217,288.00

<sup>1.</sup> Based on LSO projections, passage of this measure would provide additional funds to cities, towns and counties approximating \$28,135,549 for FY 1982 and \$67,217,288 for FY 1983.

<sup>2.</sup> Distribution of these additional revenues as provided by this bill would have cities, towns and counties receiving funds on the basis of point-of-sale (Pages 2 - 5) for FY 82 and FY 83. This act also provides for special distribution of funds to those cities, towns and counties qualifying under this act (Pages 6-12). This special distribution becomes effective for FY 1983.

<sup>3.</sup> No apparent personnel impact.

COUNTY CITY/TOWN	<b>FY</b> 1982	<i>F</i> Y 1983
0111/10/11/		1905
Albany County	129,220	141,238
Laramie	7 <b>4</b> 5,637	814,981
Rock River	12,775	13,963
Totals	887,632	070,182
Big Horn County	120,494	135,073
Basin	37,424	41,952
Byron	17,761	19,910
Cowley	12,838	14,391
Deaver	4,979	5,581
Frannie - Part	3,356	3,762
Greybull	62,932	70,547
Lovell	68,386	76,661
Manderson	4,699	5,267
Totals	332,869	373,144
Campbell County	1,208,818	1,517,067
Gillette	1,197,657	1,503,059
Totals	2,406,475	3,020,126
Carbon County	151,869	181,636
Baggs	25,499	30,497
Dixon	4,863	5,816
Elk Mountain	20,162	24,114
Encampment	36,174	43,264
Hanna T	136,036	162,699
Medicine Bow	56,454	67,519
Rawlins	681,070	814,560
Riverside	3,321	3,972
Saratoga	143,508	171,636
Sinclair	35,165	42,058
Totals	1,294,121	1,547,771
Converse County	242,855	291,669
Douglas	276,962	332,632
Glenrock	126,198	151,564
Lost Springs	415	498
Totals	<b>646,4</b> 30	776,363
Crook County	84,118	91,352
Hulett	8,394	9,116

COUNTY CITY/TOWN	FY 1982	FY 1983
Moorcroft Sundance	29,164 31,299	31,673 33,991
Totals	152,975	166,132
Fremont County Dubois Hudson Lander Pavillion Riverton Shoshoni	964,728 54,666 26,283 406,948 14,192 490,254 44,829	1,143,203 64,779 31,145 482,234 16,817 580,951 53,123
Totals	2,001,900	2,372,252
Goshen County Fort Laramie La Grange Lingle Torrington Yoder	163,756 10,758 7,011 14,324 164,119 3,324	176,857 11,619 7,572 15,470 177,248 3,590
Totals	363,292	392,356
Hot Springs County East Thermopolis Kirby Thermopolis	77,5 <b>4</b> 3 20,7 <b>4</b> 6 7,312 218,174	90,570 24,231 8,541 254,827
Totals	323,775	378,169
Johnson County Buffalo Kaycee	107,92 <b>4</b> 155,029 11,103	123,573 177,508 12,713
Totals	274,056	313,794
Laramie County Albin Burns Cheyenne Pine Bluffs	674,153 4,332 9,036 1,597,627 36,618	747,635 4,804 10,021 1,771,768 40,610
Totals	2,321,766	2,574,838
Lincoln County	171,152	194,086

COUNTY CITY/TOWN	FY 1982	FY 1983
Afton Cokeville	47,061 16,390	53,367 18,586
Diamondville	32,205	36,520
Kemmerer	104,506	118,509
La Barge	9,649	10,942
Thayne	8,083	9,166
Totals	389,046	<b>44</b> 1,176
Natrona County	1,683,720	2,060,873
Casper	5,712,368	6,991,938
Edgerton	56,894	69,638
Evansville	298,327	365,152
Midwest	71,540	87,565
Mills	242,447	296,755
Totals	8,065,296	9,871,921
Niobrara County	45,334	54,900
Lusk	64,088	77,611
Manville	3,642	4,411
Van Tassel	387	<b>4</b> 69
Totals	113,451	137,391
Park County	462,646	510,762
Cody	342,296	377,895
Frannie - Part	874	964
Meeteetse	26,773	29,558
Powell	272,459	300,795
Totals	1,105,048	1,219,974
Platte County	131,667	143,517
Chugwater	9,307	10,144
Glendo	12,017	13,099
Guernsey	49,081	53,499
Hartville	4,833	5,268
Wheatland	184,667	201,288
Totals	391,572	426,815
Sheridan County	277,536	293,078
Clearmont	6,344	6,699
Dayton	22,818	24,096
Ranchester	21,755	22,973

COUNTY CITY/TOWN	FY 1982	FY 1983
Sheridan	502,727	530,880
Totals	831,180	877,726
Sublette County Big Piney Marbleton Pinedale	157, <b>49</b> 9 34,565 35,152 69,1 <b>9</b> 5	20 <b>4,43</b> 4 <b>44,</b> 865 <b>45,627</b> 89,815
Totals	296, <b>4</b> 11	384,741
Sweetwater County Granger Green River Rock Springs South Superior Wamsutter	614,110 13,480 979,222 1,487,023 44,883 52,235	747,987 16,419 1,192,692 1,811,195 54,667 63,623
Totals	3,190,953	3,886,583
Teton County Jackson	373, <b>43</b> 1 3 <b>46,79</b> 0	<b>404</b> ,799 375,920
Totals	720,221	780,719
Uinta County Evanston Lyman Mountain View	323,278 564,133 201,489 55,271	479,098 836,045 298,606 81,912
Totals	1,144,171	1,695,661
Washakie County Ten Sleep Worland	173,335 25,914 408,161	201,243 30,086 473,875
Totals	607,410	705,204
Weston County Newcastle Upton	89,764 138,969 46,763	96,317 1 <b>49</b> ,114 50,176
Totals	275,496	295,607
GRAND TOTALS	28,135,546	33,608,645

LSO-251.L2 8.00 mills and option tax

COUNTY CITY/TOWN	FY 1983
Albany County Laramie Rock River	0 0
Totals	0
Big Horn County Basin Byron Cowley Deaver Frannie - Part Greybull Lovell Manderson	0 0 0 0 0 0
Totals	0
Campbell County Gillette	2,167,475
Totals	2,167,475
Carbon County Baggs Dixon Elk Mountain Encampment Hanna Medicine Bow Rawlins Riverside Saratoga Sinclair	76,867 14,658 60,779 109,044 410,077 170,180 2,053,068 10,011 432,601 106,005
Totals	3,443,290
Converse County Douglas Glenrock Lost Springs	1,074,174 489,447 0
Totals	1,563,621
Crook County Hulett	52,019

LSO-251.L2
8.00 mills and option tax

COUNTY CITY/TOWN	FY 1983
Moorcroft Sundance	180,727 193,955
Totals	<b>4</b> 26,701
Fremont County Dubois Hudson Lander Pavillion Riverton Shoshoni	0 0 0 0 0
Totals	0
Goshen County Fort Laramie La Grange Lingle Torrington Yoder	0 0 0 0
Totals	0
Hot Springs County East Thermopolis Kirby Thermopolis	0 0 688,050
Totals	688,050
Johnson County Buffalo Kaycee	678,934 48,623
Totals	727,557
Laramie County Albin Burns Cheyenne Pine Bluffs Totals	22,881 47,729 8,438,762 193,419
	8,702,791
Lincoln County	

LSO-251.L2
8.00 mills and option tax

COUNTY CITY/TOWN	FY 1983
Afton Cokeville Diamondville Kemmerer La Barge Thayne	263,315 91,704 180,191 584,727 53,926 45,226
Totals	1,219,149
Natrona County Casper Edgerton Evansville Midwest Mills	9,063,889 90,274 473,359 113,513 0
Totals	9,741,035
Niobrara County Lusk Manville Van Tassel	295,670 16,804 0
Totals	312,474
Park County Cody Frannie - Part Meeteetse Powell	0 0 0 0
Totals	0
Platte County Chugwater Glendo Guernsey Hartville Wheatland	0 0 0 0
Totals	0
Sheridan County Clearmont Dayton Ranchester	34,143 122,809 117,088

LSO-251.L2
8.00 mills and option tax

CITY/TOWN	FY 1983
Sheridan	2,705,724
Totals	2,979,764
Sublette County Big Piney Marbleton Pinedale	0 0 0
Totals	0
Sweetwater County Granger Green River Rock Springs South Superior Wamsutter	31,462 0 0 104,754 121,915
Totals	258,131
Teton County Jackson	0
Totals	0
Uinta County Evanston Lyman Mountain View	0 409,898 112,440
Totals	522,338
Washakie County Ten Sleep Worland	0 0
Totals	0
Weston County Newcastle Upton	6 <b>4</b> 0,679 215,586
Totals	856,265
GRAND TOTALS	33,608,641

81LSO-251.L2
Counties at 12 mills and option tax (rural population only)

COUNTY CITY/TOWN	FY 1983
Albany County	
Totals	0
Big Horn County	
Totals	0
Campbell County	
Totals	0
Carbon County	
Totals	0
Converse County	3,203,574
Totals	3,203,57 <b>4</b>
Crook County	
Totals	0
Fremont County	
Totals	0
Goshen County	3,294,774
Totals	3,294,774
Hot Springs County	831,750
Totals	831,750
Johnson County	
Totals	0
Laramie County	12,111,443
Totals	12,111,443
Lincoln County	

81LSO-251.L2
Counties at 12 mills and option tax (rural population only)

COUNTY CITY/TOWN	FY 1983
Totals	0
Natrona County	9,086,622
Totals	9,086,6°2
Niobrara County	
Totals	0
Park County	
Totals	0
Platte County	
Totals	0
Sheridan County	5,080,483
Totals	5,080,483
Sublette County	
Totals	0
Sweetwater County	
Totals	0
Teton County	
Totals	0
Uinta County	
Totals	0
Washakie County	
Totals	0
Weston County	
Totals	0

Counties at 12 mills and option tax (rural population only)

COUNTY	FY
CITY/TOWN	1983
GRAND TOTALS	33,608,646