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## SENATE FILE 7, 1978 #3

Title

AN ACT to amend W.S. 39-6-411(b)(iii) relating to sales tax; providing the revenue share to the counties on sales of motor vahicles, house trailers, trailer coaches, trailers or semitrailers shall be distributed to county of intial registration rather than point of sale; and providing for an effective date.

introduced by:

DATE	ACTION	DATE	ACTION
Pab.15	INTRODUCED		24414464
1449163	READ FIRST TIME JODGE, 3 3 ex.		
·	REFERRED TO COM. NO		
	DELIVERED TO LSO FOR PRINTING		
·	RETURNED FROM LSO PRINTED		
<del></del>	DELIVERED TO COM. NO. 3		
FeB25	STANDING COMM. REPORT		
	DO PASS		
F-635	CONSIDERED ON COM. OF WHOLE		
	AMENDED AS FOLLOWS & FTS WI-A		
	Indefinitely Postpetion		
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#-127RO 157

# Roll Call of the Senate of the FORTY-FOURTH LEGISLATURE of Wyoming

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	Excused	Absent	Ayes	Noes
31 ARNEY			1.	
30 BOYLE			6	
29 CHRISTENSEN				<u> </u>
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15 NORRIS				
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2 ZIMMER				ممررا
1 MR. PRESIDENT			1	
PRESENT		AYES	-20	<del></del>
		NOES	- 2	

EXCUSED \_\_\_\_\_\_ABSENT\_\_\_\_\_

TOTAL\_\_\_\_\_

### Roll Call of the Senate of the FORTY-FOURTH LEGISLATURE of Wyoming

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PRESENT	~ ————————————————————————————————————	AYES	<u> 20</u>	
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ABSENT C

TOTAL 30

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1978

#### STATE OF WYOMING

78LSO-079.01

SENATE FILE NO. \_ 7

Distribution of sales tax on motor vehicles.

Sponsored by:

Senator TAGGAR

#### A BILL

for

- 1 AN ACT to amend W.S. 39-6-411(b)(iii) relating to sales
- 2 tax; providing the revenue share to the counties on sales
- 3 of motor vehicles, house trailers, trailer coaches, trail-
- 4 ers or semitrailers shall be distributed to county of ini-
- 5 tial registration rather than point of sale; and providing
- 6 for an effective date.
- 7 Be It Enacted by the Legislature of the State of Wyoming:
- 8 Section 1. W.S. 39-6-411(b)(iii) is amended to read:
- 9 39-6-411. Distribution of sales tax to general fund,
- 10 counties, cities and towns; deduction for administrative
- 11 costs.
- 12 (b) Revenue collected by the board under W.S.
- 13 39-6-404 shall be transferred to the state treasurer who
- 14 shall:
- 15 (iii) The-balance-shall-then-be--paid Monthly

DISTRIBUTE THE BALANCE to the treasurers of the counties, 1 2 cities and towns for payment into their respective general funds. THE BALANCE ATTRIBUTABLE TO SALES TAX PAID ON TAX-3 4 ABLE SALES OF MOTOR VEHICLES, HOUSE TRAILERS, TRAILER COACHES, TRAILERS OR SEMITRAILERS IS DEEMED ATTRIBUTABLE 5 TO THE COUNTY IN WHICH THE VEHICLE IS INITIALLY REGIS-6 7 TERED. The percentage of the balance that will be distributed to each county and its cities and towns will be 8 9 determined by computing the percentage that net sales taxes collected attributable to vendors in each county 10 including its cities and towns bear to total net sales 11 12 taxes collected of vendors in all counties including their cities and towns. This percentage of the balance shall be 13 distributed within each county as follows: 14

15 Section 2. This act is effective July 1, 1978.

16 (END)

#### FISCAL NOTE

Fiscal Note No71	L.S.O.		Draft			
Requester Senator Taggart				<u>- 079</u>	<u> </u>	
				lo.	Jt. Res. No.	
Part I. Fiscal Data:						
SHORT TITLE OF BILL: Distribution of sales   STATUTORY REFERENCE				NAME OF FUND		
tax on motor vehicles Amend				Trust and Agency		
ACENOV TITLE.	39-6-411		I i i i i i i i i i i i i i i i i i i i			
AGENCY TITLE: SOURCE OF APPROPRIATION/REVE	NUE	New Program ()				
S		Change in Existing Program 🛠				
				Local Government Impact (x)		
If more than one appropriati					down by	
appropriation and fiscal yea	r on a separate page.	Round to nearest hu FISCAL PERIODS		ollars.		
EFFECT OF PROPOSAL BIENNIAL INCREASE OR						
	First Biennial	Second Biennial	• •			
Salaries & Number of	\$					
Personnel						
Supporting Expenses			1			
bupporting hapehoes			ł			
Permanent Property			l			
Aids to Localities			-			
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Other						
ESTIMATED TOTAL COST	s					
ESTIMATED TOTAL COST	٧ - ا					
					<del>- 1</del>	
GENERAL FUND						
Harris A. Harris				,		
FEDERAL FUND						
OTHER						
ESTIMATED TOTAL REVENUE	\$					

Part II. Explain in a clear and concise manner what effect this measure will have on the costs and revenues of state government. Specify the source of funds for appropriations. Include effect on the current biennium and also the long-range fiscal effect, if any. Show how you arrived at the estimate. Use attached sheet and any additional sheets which you may need.

This bill is similar, but different, to LSO #78-075, Fiscal Note #39. A change in allocating sales taxes on vehicles to registration point. No overall fiscal impact should result.

1/12/78	LSO Audit	
Date 1/12/78	Agency The Color	Authorized Representative
Date	Legislative Auditor Clearance	

S. F. No.7

SF7SW1/A

Page 2-line 15 Delete "1978" and insert "1979". ->CDANIEL

Indefinitely Postpen a