

**FISCAL NOTE**

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>NON-ADMINISTRATIVE IMPACT</b>			
Anticipated Revenue increase			
WYOMING TOURISM ACCOUNT	\$6,490,000	\$12,985,000	\$12,985,000
GENERAL FUND	\$65,000	\$130,000	\$130,000
LOCAL SOURCES FUND	indeterminable	indeterminable	indeterminable

Source of revenue increase:

Imposition of a 4% statewide lodging tax;

Assumptions:

50% of the proposed statewide lodging tax would be distributed to the proposed Wyoming Tourism Account. No funds from the proposed account would be expended unless and until the Legislature appropriates the funds. Funds in the proposed account would be used as determined by the Legislature for the operation of the Wyoming Tourism Board and the Wyoming Office of Tourism.

50% of the proposed statewide lodging tax would be distributed on a monthly basis in proportionate shares to each county in relation to the county's share, including all municipalities in that county. This bill also reduces the maximum local lodging tax rate from 4% to 2%. While local governments would initially receive increased revenues approximating the increased revenues distributed to the proposed Wyoming Tourism Account, this revenue increase to local governments would decrease as current local lodging taxes above the new 2% cap expire. Therefore, a precise revenue increase to local governments cannot be determined.

The above estimates are based on FY 2017 aggregate lodging tax collections and are assumed to remain flat throughout the estimate period. These estimates do not include revenue from those lodging providers located in areas where the lodging tax is not currently imposed. A 1% administrative fee is deducted from the local government portion of the tax and would be distributed to the General Fund. FY 2019 includes only 50% of the estimated annual collections, as the effective date of the new tax is January 1, 2019.

**NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED**

This bill has administrative impact that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Department of Revenue

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