HOUSE BILL NO. HB0149

Lodging tax-repeal of transient requirement.

Sponsored by: Representative(s) Burkhart

A BILL

for

1 AN ACT relating to lodging excise tax; eliminating the tax

2 omission of guests who remain for thirty continuous days or

3 more in lodging services; amending a definition; specifying

4 inapplicability to current local option taxes on lodging

5 services; and providing for an effective date.

6

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

8

9   **Section   1.** W.S.   39-15-101(a)(i)   and

10 39-15-103(a)(i)(G) are amended to read:

11

12   **39-15-101. Definitions.**

13

14   (a) As used in this article:

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1   (i) "Lodging service" means ~~the provision of~~

2   ~~sleeping accommodations to transient guests~~ any facility

3   offering, advertising, or both, lodging on an overnight

4   basis and ~~shall include the providing of sites for the~~

5   ~~placement of tents, campers, trailers, mobile homes or~~

6   ~~other mobile sleeping accommodations for transient guests~~

7   includes those facilities designated and commonly known as

8   hotels,   motels,   bed   and   breakfasts,   inns,   cabins,

9   condominiums, cottages, campgrounds, lodges, tourist homes,

10 vacation rentals, tourist or motor courts, boarding houses,

11 lake cottages, personal residences or similar types of

12 accommodations by whatever name designated;

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14   **39-15-103. Imposition.**

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16   (a) Taxable event. The following shall apply:

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18   (i) Except as provided by W.S. 39-15-105, there

19 is levied an excise tax upon:

20

21   (G) The sales price paid for ~~living~~

22 ~~quarters in hotels, motels, tourist courts and similar~~

1 ~~establishments providing~~ lodging service~~; for transient~~

2 ~~guests;~~

3

4   **Section 2.** W.S. 39-15-101(a)(xiv) is repealed.

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6   **Section 3.** Nothing in this act shall alter a local

7 option sales tax applicable to lodging service for less

8 than thirty (30) continuous days imposed under

9 W.S. 39-15-204(a)(ii) before the effective date of this

10 act.

11

12   **Section 4.** This act is effective July 1, 2018.

13

14   (END)