

HOUSE BILL NO. HB0176

Tax reform 2020 committee.

Sponsored by: Representative(s) Kirkbride, Blake, Madden and Zwonitzer

A BILL

for

1 AN ACT relating to taxation and revenue; creating the tax  
2 reform 2020 committee as specified; establishing  
3 membership; providing duties and responsibilities;  
4 authorizing consulting services; requiring a report;  
5 providing appropriations; and providing for an effective  
6 date.

7

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

9

10 **Section 1.**

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12 (a) There is created the tax reform 2020 committee  
13 consisting of eleven (11) members appointed as follows:

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15 (i) Five (5) members appointed by the governor;

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2           (ii) Three (3) members of the senate appointed  
3 by the president of the senate, one (1) of whom shall be a  
4 member of the minority party. If any member appointed under  
5 this paragraph is not elected to a new term during the  
6 existence of the committee, the president of the senate may  
7 retain that member as a member of the committee or may  
8 appoint a new member under this paragraph;

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10           (iii) Three (3) members of the house of  
11 representatives appointed by the speaker of the house of  
12 representatives, one (1) of whom shall be a member of the  
13 minority party. If any member appointed under this  
14 paragraph is not elected to a new term during the existence  
15 of the committee, the speaker of the house may retain that  
16 member as a member of the committee or may appoint a new  
17 member under this paragraph.

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19           (b) The committee shall recommend standards and  
20 options for developing a fair, viable and economically  
21 competitive state and local tax structure capable of  
22 generating sufficient revenues to meet expected needs in

1 the future. In developing the standards and options under  
2 this subsection the committee shall:

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4 (i) Review the tax reform 2000 committee report  
5 and the actions taken by the state and the legislature  
6 following the report;

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8 (ii) Establish criteria for determining and  
9 evaluating state and local revenue options;

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11 (iii) Analyze the current state and local  
12 revenue system including:

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14 (A) The composition, dependability and  
15 flexibility of Wyoming's current tax system and its  
16 adequacy to meet the state's long term needs;

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18 (B) The relative burden imposed by the  
19 current tax system and the relative equity of that burden;

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21 (C) The relationship between the current  
22 tax system and the overall revenue needs of state and local  
23 governments in this state;

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2 (D) The relationship between the current  
3 tax burden and the benefits received by taxpayers and  
4 citizens in this state;

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6 (E) The impact of the state and local tax  
7 system on economic development;

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9 (F) The simplicity of the tax system both  
10 in terms of government administration and taxpayer  
11 compliance.

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13 (iv) Determine the impact of federal taxes on  
14 Wyoming's state and local tax system and on businesses and  
15 individuals in this state;

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17 (v) Review and evaluate forecasts of state and  
18 local revenue needs;

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20 (vi) Identify and analyze all revenue options  
21 available to state and local governments by:

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1                   (A) Examining the revenue potential of each  
2 option;

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4                   (B) Analyzing how each option compares to  
5 the evaluation criteria established by the committee and  
6 the potential impact of each option on businesses and  
7 individual taxpayers;

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9                   (C) Assessing the relative potential impact  
10 of each option on economic development in the state.

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12                   (vii) Make recommendations, including any  
13 proposed legislation necessary to implement the  
14 recommendations, to develop a fair, viable and economically  
15 competitive state and local tax structure as provided in  
16 this act.

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18                   (c) The committee may engage the services of research  
19 firms or consultants as necessary to carry out the purposes  
20 of this act. Any contract under this subsection shall be  
21 approved by the governor. The committee shall be staffed by  
22 the department of revenue and the legislative service  
23 office.

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2 (d) The committee shall report its findings and any  
3 recommendations to the joint revenue interim committee, the  
4 governor and the legislature on or before July 1, 2019. The  
5 joint revenue interim committee shall review the  
6 recommendations and may sponsor any recommended legislation  
7 for consideration during the 2020 budget session of the  
8 legislature. The tax reform 2020 committee shall cease to  
9 exist on December 31, 2019.

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11 **Section 2.**

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13 (a) There is appropriated one hundred sixty thousand  
14 dollars (\$160,000.00) from the legislative stabilization  
15 reserve account to the governor's office. This amount shall  
16 be used to pay mileage and per diem for nonlegislative  
17 members appointed by the governor, to pay for any  
18 consultant as approved by the governor and any other costs  
19 related to the operation of this act. Notwithstanding any  
20 other provision of law, this appropriation shall not be  
21 transferred or expended for any other purpose and any  
22 unexpended, unobligated funds remaining from this

1 appropriation shall revert as provided by law on June 30,  
2 2020.

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4 (b) There is appropriated forty thousand dollars  
5 (\$40,000.00) from the legislative stabilization reserve  
6 account to the legislative service office. This  
7 appropriation shall only be expended for salary, mileage  
8 and per diem of members appointed to the committee or  
9 retained on the committee by the president of the senate or  
10 the speaker of the house as provided in section 1 of this  
11 act. Notwithstanding any other provision of law, this  
12 appropriation shall not be transferred or expended for any  
13 other purpose and any unexpended, unobligated funds  
14 remaining from this appropriation shall revert as provided  
15 by law on June 30, 2020.

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17 **Section 3.** This act is effective immediately upon  
18 completion of all acts necessary for a bill to become law  
19 as provided by Article 4, Section 8 of the Wyoming  
20 Constitution.

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(END)