

HOUSE BILL NO. HB0184

Sales and use tax rate.

Sponsored by: Representative(s) Dayton and Connolly and
Senator(s) Anselmi-Dalton

A BILL

for

1 AN ACT relating to sales and use tax; increasing the sales
2 and use tax rate; revising distribution of the existing
3 sales and use tax; providing for distribution of the
4 additional tax; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-104 by creating a new
9 subsection (h), 39-15-111(b)(intro)(i), (iii)(intro) and by
10 creating a new subsection (p), 39-16-104 by creating a new
11 subsection (g) and 39-16-111(b)(intro)(i), (iii)(intro) and
12 by creating a new subsection (p) are amended to read:

13

14 **39-15-104. Taxation rate.**

15

1 (h) In addition to the sales tax under subsections
2 (a) and (b) of this section, there is imposed an additional
3 sales tax of one percent (1%) which shall be administered
4 as if the sale tax rates under subsections (a) and (b) of
5 this section were increased from four percent (4%) to five
6 percent (5%). The revenue from the increase under this
7 subsection shall be distributed as provided in W.S.
8 39-15-111(p).

9
10 **39-15-111. Distribution.**

11
12 (b) Revenues earned under W.S. 39-15-104 during each
13 fiscal year shall be recognized as revenue during that
14 fiscal year for accounting purposes. For all revenue
15 collected by the department under W.S. ~~39-15-104~~
16 39-15-104(a) and (b) the department shall:

17
18 (i) Credit ~~sixty-nine percent (69%)~~ forty-nine
19 percent (49%) to the state general fund for deposit by the
20 state treasurer except as provided by subsections (c) and
21 (d) of this section and less any credit allowed pursuant to
22 W.S. 39-15-107(b) (xi);

23

1 (iii) From the remaining share, until June 30,
2 2004, deduct an amount equivalent to one-half percent
3 (0.5%) and thereafter deduct an amount equivalent to one
4 percent (1%) of the tax collected under W.S. ~~39-15-104~~
5 39-15-104(a) and (b). From this amount, the department
6 shall distribute until June 30, 2004, twenty thousand
7 dollars (\$20,000.00) and thereafter forty thousand dollars
8 (\$40,000.00) annually to each county in equal monthly
9 installments and then distribute the remainder to each
10 county in the proportion that the total population of the
11 county bears to the total population of the state. The
12 balance shall then be paid monthly to the treasurers of the
13 counties, cities and towns for payment into their
14 respective general funds. The percentage of the balance
15 that will be distributed to each county and its cities and
16 towns will be determined by computing the percentage that
17 net sales taxes collected attributable to vendors in each
18 county including its cities and towns bear to total net
19 sales taxes collected of vendors in all counties including
20 their cities and towns. Subject to subsection (h) of this
21 section, this percentage of the balance shall be
22 distributed within each county as follows:

23

1 (p) For all revenue collected by the department under
2 W.S. 39-15-104(h) the department shall distribute the
3 revenue to each county in the proportion that the total
4 population of the county bears to the total population of
5 the state. The distribution within each county, for payment
6 into the general fund of the city, town or county, shall be
7 as determined in subparagraphs (b)(iii)(A) and (B) of this
8 section.

9
10 **39-16-104. Taxation rate.**

11
12 (g) In addition to the use tax under subsections (a)
13 and (b) of this section, there is imposed an additional use
14 tax of one percent (1%) which shall be administered as if
15 the use tax rates under subsections (a) and (b) of this
16 section were increased from four percent (4%) to five
17 percent (5%). The revenue from the increase under this
18 subsection shall be distributed as provided in W.S.
19 39-16-111(p).

20
21 **39-16-111. Distribution.**

22

1 (b) Revenues earned under this article during each
2 fiscal year shall be recognized as revenue during that
3 fiscal year for accounting purposes. For all revenue
4 collected by the department ~~from the taxes imposed by this~~
5 ~~article shall be transferred to the state treasurer who~~
6 ~~shall, as specified by the department~~ under W.S.
7 39-16-104(a) and (b) the department shall:

8
9 (i) Credit ~~sixty-nine percent (69%)~~ forty-nine
10 percent (49%) for deposit by the state treasurer to the
11 general fund except as provided by subsections (d) and (e)
12 of this section and less any credit allowed pursuant to
13 W.S. 39-16-107(b)(viii);

14
15 (iii) From the remaining share, until June 30,
16 2004, deduct an amount equivalent to one-half percent
17 (0.5%) and thereafter deduct an amount equivalent to one
18 percent (1%) of the tax collected under W.S. ~~39-16-104~~
19 39-16-104(a) and (b). From this amount, the department
20 shall distribute until June 30, 2004, five thousand dollars
21 (\$5,000.00) and thereafter ten thousand dollars
22 (\$10,000.00) annually to each county in equal monthly
23 installments and then distribute the remainder to each

1 county in the proportion that the total population of the
2 county bears to the total population of the state. The
3 remainder shall then be paid monthly to the treasurers of
4 the counties, cities and towns for payment into their
5 respective general funds. The percentage of the remainder
6 that will be distributed to each county and its cities and
7 towns will be determined by computing the percentage that
8 net use taxes collected attributable to vendors in each
9 county including its cities and towns bear to total net use
10 taxes collected of vendors in all counties including their
11 cities and towns. The distribution shall be as follows:

12

13 (p) For all revenue collected by the department under
14 W.S. 39-16-104(g) the department shall distribute the
15 revenue to each county in the proportion that the total
16 population of the county bears to the total population of
17 the state. The distribution within each county, for payment
18 into the general fund of the city, town or county, shall be
19 as determined in subparagraphs (b)(iii)(A) and (B) of this
20 section.

21

1 **Section 2.** This act is effective July 1, 2018.

2

3 (END)