

SF0114

Sales and use tax payments-large facilities.

Sponsored By: Senator(s) Bebout

AN ACT relating to sales and use taxes; authorizing contracts for payments of sales and use taxes related to the construction of specified facilities; providing for distribution of the payments; providing for a special property tax assessment; and providing for an effective date.

1/17/2019 Bill Number Assigned
1/18/2019 S Received for Introduction
1/18/2019 S Introduced and Referred to S03 - Revenue
1/30/2019 S03 - Revenue:Recommend Amend and Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Baldwin, Biteman, Case, Driskill, Ellis
Ayes 5 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

1/30/2019 S Placed on General File

SF0114SS001/ADOPTED

(CORRECTED COPY)

Page 2-line 7 After "construction of the facility" insert ", less an initial payment equal to ten percent (10%) of the total sales tax liability being contracted for".
Page 2-line 12 Delete "one percent".
Page 2-line 13 Delete through "(3%)" and insert "not less than two percent (2%)".
Page 2-line 15 After "paragraph" insert "and is bonded in an amount equal to or greater than the outstanding tax liability".
Page 3-line 13 After "shall" delete ":" and insert "distribute the tax in accordance with W.S. 39-15-111(b)".
Page 3-lines 15 through 22 Delete entirely.
Page 4-lines 1 through 7 Delete entirely. CASE, CHAIRMAN

1/30/2019 S COW:Passed
1/31/2019 S 2nd Reading:Passed
2/1/2019 S 3rd Reading:Passed 29-1-0-0-0

ROLL CALL

Ayes: Senator(s) Agar, Anderson, Anselmi-Dalton, Baldwin, Bebout, Biteman, Boner, Bouchard, Case, Coe, Dockstader, Driskill, Ellis, Gierau, Hicks, Hutchings, James, Kinskey, Kost, Landen, Moniz, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Steinmetz, Von Flatern, Wasserburger

Nays: Senator Scott

Ayes 29 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 0

2/4/2019 H Received for Introduction
2/8/2019 H Introduced and Referred to H09 - Minerals
2/11/2019 H09 - Minerals:Recommend Amend and Do Pass 7-2-0-0-0

ROLL CALL

Ayes: Representative(s) Burkhardt, Eyre, Furphy, Greear, Henderson, Loucks, MacGuire

Nays: Representative(s) Crank, Duncan

Ayes 7 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

2/11/2019 Rerefer to H02 - Appropriations
2/14/2019 H02 - Appropriations:Recommend Do Pass 7-0-0-0

ROLL CALL

Ayes: Representative(s) Kinner, Larsen, Nicholas, Olsen, Schwartz, Sommers, Walters

Ayes 7 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/14/2019 H Placed on General File

SF0114HS001/ADOPTED

(TO ENGROSSED COPY)

Page 2-line 6 Delete "of" and insert "not to exceed".
Page 2-line 22 Delete "twenty (20) years" and insert "the initial payment term". GREEAR, CHAIRMAN

2/22/2019 H COW:Passed
2/25/2019 H 2nd Reading:Passed
2/26/2019 H 3rd Reading:Laid Back

SF0114H3001/WITHDRAWN

SF0114H3002/ADOPTED

(TO ENGROSSED COPY)

Page 1-line 3 After "facilities" insert "as specified".
Page 1-line 4 After "payments;" insert "amending the distribution of sales and use taxes;".
Page 1-line 10 After "39-15-111" insert "(b)(i) and".
Page 1-line 11 After "39-16-111" insert "(b)(i) and".
Page 2-line 6 After "years" insert "of thirty percent (30%) of".
Page 2-line 7 After "facility" delete balance of line.
Page 2-line 8 Delete entirely.
Page 2-line 9 Delete line through "for".
Page 2-line 20 After "Payments" insert "for deferred sales and use taxes".

Page 3-after line 6 Insert:
"(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. For all revenue collected by the department under W.S. 39-15-104 the department shall:

(i) Credit all revenues from sales taxes related to construction of an industrial facility that are not deferred for which a contract is entered into under W.S. 39-15-107(b)(xii) and sixty-nine percent (69%) of the remaining revenues to the state general fund for deposit by the state treasurer except as provided by subsections (c) and (d) of this section and less any credit allowed pursuant to W.S. 39-15-107(b)(xi);

Page 3-line 12 After "revenue" insert "from deferred sales and use taxes".

Page 3-line 15 After "in" delete balance of line and insert "a manner equivalent to distributions made under W.S. 39-15-111(b)(iii) and 36-16-111(b)(iii)".

Page 4-after line 4 Insert:
"(b) Revenues earned under this article during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Revenue collected by the department from the taxes imposed by this article shall be transferred to the state treasurer who shall, as specified by the department:

(i) Credit all revenues from use taxes related to construction of an industrial facility that are not deferred for which a contract is entered

into under W.S. 39-15-107(b)(xii) and sixty-nine percent (69%) of the remaining revenues for deposit by the state treasurer to the general fund except as provided by subsections (d) and (e) of this section and less any credit allowed pursuant to W.S. 39-16-107(b)(viii);

Page 4-line 6 After "payments" insert "for deferred sales and use taxes". SOMMERS

2/27/2019 H 3rd Reading:Failed 25-33-2-0-0

ROLL CALL

Ayes: Representative(s) Brown, Burkhart, Clem, Duncan, Edwards, Eklund, Eyre, Gray, Greear, Hallinan, Hunt, Kirkbride, Larsen, Laursen, Loucks, MacGuire, Miller, Newsome, Salazar, Stith, Styvar, Sweeney, Tass, Washut, Winter

Nays: Representative(s) Barlow, Blackburn, Blake, Burlingame, Clausen, Clifford, Connolly, Crank, Dayton-Selman, Flitner, Freeman, Furphy, Haley, Harshman, Henderson, Kinner, Lindholm, Nicholas, Obermueller, Olsen, Paxton, Pelkey, Piiparinen, Pownall, Roscoe, Schwartz, Simpson, Sommers, Walters, Western, Wilson, Yin, Zwonitzer

Excused: Representative(s) Jennings, Northrup

Ayes 25 **Nays** 33 **Excused** 2 **Absent** 0 **Conflicts** 0