

HB0134H2002

1 Page 1-line 4 After "tax;" insert "revising the distribution
2 of the lodging tax; revising the requirements
3 for distribution of lodging tax revenues;".
4

5 Page 1-line 11 After "assessment;" insert "providing
6 applicability;".
7

8 Page 2-line 3 Delete entirely and insert "39-15-
9 211(a)(ii)(A), (B), (D) and by creating a
10 new".
11

12 Page 10-after line 9 Insert:
13
14 "(A) ~~During the first year the tax is imposed in~~
15 ~~a county, city or town, two percent (2%) shall be deducted for the~~
16 ~~costs to the state of initial implementation of collection and~~
17 ~~administration of the tax, and~~ Ten percent (10%), including one
18 percent (1%) each year ~~thereafter~~ for state administrative costs,
19 ~~with the proceeds to~~ shall first be deposited in the state general
20 fund;".
21

22 Page 10-line 21 Strike "ninety percent (90%)" and insert
23 "eighty percent (80%)".
24

25 Page 11-after line 22 Insert:
26
27 "(II) Except as provided by subdivision (III)
28 of this subparagraph, the amount remaining not to exceed ~~ten~~
29 ~~percent (10%)~~ twenty percent (20%) of the total amount distributed
30 shall be used for general revenue within the governmental entity
31 imposing the tax. If the amount is collected under a tax imposed
32 countywide, the joint powers board established under subdivision
33 (a)(ii)(B)(I) of this section shall distribute the amount
34 remaining to the county for deposit in its general fund in the
35 proportion that the amount collected outside the corporate limits
36 of its cities and towns bears to the total amount collected within
37 the county, and to incorporated cities and towns within the county
38 for deposit into their treasuries in the proportion that the amount
39 collected within the corporate limits of each city and town bears
40 to the total amount collected within the county;".
41

42 Page 12-line 2 Delete "subparagraph" and insert
43 "subparagraphs (D) or".
44

Page 12-after line 5 Insert:

"(1) ~~Sixty percent (60%)~~ Fifty percent (50%) shall be used to promote travel and tourism within the county, city or town imposing the tax in accordance with subdivision (I) of this subparagraph;

(2) ~~Ten percent (10%)~~ Twenty-five percent (25%) shall be deposited in the general fund of the county. If the amount is collected under a tax imposed countywide, the joint powers board established under subdivision (a)(ii)(B)(I) of this section shall distribute the amount to the county for deposit in its general fund in the proportion that the amount collected outside the corporate limits of its cities and towns bears to the total amount collected within the county, and to incorporated cities and towns within the county for deposit into their treasuries in the proportion that the amount collected within the corporate limits of each city and town bears to the total amount collected within the county;

(3) ~~Thirty percent (30%)~~ Twenty-five percent (25%) shall be used for the provision of visitor impact services within the governmental entity imposing the tax. If the amount is collected under a tax imposed countywide, the joint powers board shall distribute the amount to the county under the same terms and conditions as provided under subdivision (III)(2) of this subparagraph, but the funds shall only be used for the purposes specified in this subdivision. As used in this section, "visitor impact services" includes, but is not limited to, provision of vehicle parking, public transportation, public restrooms, pedestrian and bicycle pathways, museums and other displays.

(D) ~~Beginning July 1, 1999, and adjusted annually for the percentage increase in the Wyoming cost-of-living index for the previous fiscal year as determined by the division of economic analysis of the department of administration and information,~~ When lodging tax revenues collected for each of the preceding three (3) fiscal years by a county, city or town imposing a lodging tax at any rate exceed five hundred thousand dollars (\$500,000.00), or if no lodging tax was imposed in any of the three (3) preceding fiscal years but, based upon sales tax collection records provided by the department of revenue, it can reasonably be presumed that at least five hundred thousand dollars (\$500,000.00) in lodging tax may be collected annually in each county, city or town imposing a lodging tax at ~~not more than one~~

1 ~~percent (1%)~~ any rate, the amount collected shall be distributed
2 as provided in subdivision (a)(ii)(B)(III) of this section;".

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4 Page 14-line 10 Delete "(D)" and insert "(E)".

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6 Page 16-after line 3 Insert:

7
8 "(c) The distribution under W.S. 39-15-211(a)(ii)(A) as
9 amended by section 1 of this act shall not apply to a lodging tax
10 imposed by any city, town or county until the next time that a
11 proposition to impose or continue the tax is approved by the
12 qualified electors of the city, town or county as provided in W.S.
13 39-15-203(a)(ii) following the effective date of this act.".

14 HALLINAN