

HOUSE BILL NO. HB0179

Optional municipal tax-election.

Sponsored by: Representative(s) Zwonitzer and Senator(s)
Case

A BILL

for

1 AN ACT relating to taxation and revenue; removing the
2 requirement that a proposition for a municipal sales and
3 use tax be voted on only at a general election; and
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-15-203(a)(vi)(D) and
9 39-16-203(a)(v)(D) are amended to read:

10

11 **39-15-203. Imposition.**

12

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

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1 (vi) The following provisions apply to
2 imposition of the municipal tax under W.S.
3 39-15-204(a)(vii):

4
5 (D) No tax shall be imposed under this
6 paragraph until a specific proposition to impose the tax is
7 approved by a vote of the majority of the qualified
8 electors voting on the specific proposition. ~~in a general~~
9 ~~election.~~ The purpose of the tax and the maximum estimated
10 amount of revenue to be collected shall be specified in the
11 proposition. The election shall be held in accordance with
12 W.S. 22-21-101 through 22-21-112. Any excise tax imposed
13 under this paragraph shall commence as provided by W.S.
14 39-15-207(c) following the election approving the
15 imposition of the tax;

16
17 **39-16-203. Imposition.**

18
19 (a) Taxable event. The following shall apply:

20
21 (v) The following provisions apply to imposition
22 of the municipal tax under W.S. 39-16-204(a)(vi):

23

1 (D) No tax shall be imposed under this
2 paragraph until a specific proposition to impose the tax is
3 approved by a vote of the majority of the qualified
4 electors voting on the specific proposition. ~~in a general~~
5 ~~election.~~ The purpose of the tax and the maximum estimated
6 amount of revenue to be collected shall be specified in the
7 proposition. The election shall be held in accordance with
8 W.S. 22-21-101 through 22-21-112. Any excise tax imposed
9 under this paragraph shall commence as provided by W.S.
10 39-16-207(c) following the election approving the
11 imposition of the tax;

12

13 **Section 2.** This act is effective July 1, 2021.

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(END)