

FISCAL NOTE

	FY 2024	FY 2025	FY 2026
NON-ADMINISTRATIVE IMPACT			
Anticipated Revenue /(decrease)			
WYOMING TOURISM ACCOUNT	(\$9,000)	(\$9,000)	(\$9,000)
WYOMING TOURISM RESERVE ACCOUNT	(\$2,200)	(\$2,200)	(\$2,200)

Source of revenue (decrease):

The bill provides an exemption from the statewide lodging tax for temporary shelter provided by licensed outfitters and guides.

Assumptions:

The above estimate is based on the 3 percent state portion of the statewide lodging tax reported by outfitters and guides in FY 2022 for permanent and temporary structures. These estimates do not include the revenue from the 2 percent county guarantee portion of the statewide lodging tax, as that portion of the tax is only collected in those jurisdictions that did not impose a local lodging tax. The Department of Revenue does not have information to provide an estimate for that component.

Outfitters and guides are currently not required to separately report their lodging sales in permanent versus temporary structures. It is assumed that 50 percent of the statewide lodging tax reported in FY 2022 was for temporary structures.

It is assumed that the state portion of the statewide lodging tax is distributed 80 percent to the Wyoming Tourism Account and 20 percent to the Wyoming Tourism Reserve and Projects Account.

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