

HOUSE BILL NO. HB0211

Special districts-resort districts.

Sponsored by: Representative(s) Ross, Jorgensen, Law and Olsen and Senator(s) Larson and Roberts

A BILL

for

1 AN ACT relating to counties; creating a new special
2 district, known as the "resort district"; providing for
3 formation; providing definitions, functions and powers,
4 including authority to impose an optional sales and use
5 tax; providing for a board; providing procedures for
6 bonding and assessments; providing election procedures;
7 amending sales and use tax provisions; including resort
8 districts in the special districts election act; and
9 providing for an effective date.

10

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

12

13 **Section 1.** W.S. 18-16-101 through 18-16-119 are
14 created to read:

15

16

CHAPTER 16

1 RESORT DISTRICTS

2

3 **18-16-101. Short title.**

4

5 This act shall be cited as the "Resort District Act."

6

7 **18-16-102. Definitions.**

8

9 (a) As used in this act:

10

11 (i) "Assessed value" means the total assessed
12 value of real property within the district, but excludes
13 assessed values attributable to minerals. Assessed value
14 shall be determined from the last assessment roll of the
15 county within which the district is located;

16

17 (ii) "Board" means the board of directors of a
18 resort district;

19

20 (iii) "Bonds" means bonds, warrants, notes or
21 other evidences of indebtedness of a resort district;

22

23 (iv) "Commissioners" means the board of county
24 commissioners;

1

2 (v) "District" means a resort district as
3 organized under the terms of this act;

4

5 (vi) "Elector" or "voter" means a person who is
6 a qualified elector or a landowner in the district;

7

8 (vii) "Improvement" means and includes
9 buildings, structures and all facilities of a public nature
10 intended for public use, including but not limited to
11 streets, sidewalks, curbs, gutters, alleys and other public
12 ways, parks, recreational facilities, water, sewage, solid
13 waste disposal and other sanitary systems and facilities,
14 and with respect to the foregoing, any additional
15 facilities or improvements as relate or contribute to the
16 full public use and enjoyment thereof;

17

18 (viii) "Landowner" or "owner of land" means the
19 person or persons holding a majority interest in the record
20 fee title to one (1) or more parcels of real property
21 within the district or proposed district or a person or the
22 persons who are obligated to pay general property taxes
23 under a contract to purchase real property and timeshare
24 owners. As used in this paragraph, "person" includes an

1 individual, corporation, partnership, limited partnership,
2 limited liability company, association or any other entity
3 holding a majority interest in the record fee title to one
4 (1) or more parcels of real property within the district or
5 proposed district provided the individual who signs a
6 petition or casts a vote for a corporation, partnership,
7 limited partnership, limited liability company, association
8 or other entity presents the election official with a
9 written authorization to sign for the corporation,
10 partnership, limited partnership, limited liability
11 company, association or other entity or is the individual
12 named in the written authorization previously filed with
13 the election official, as applicable;

14

15 (ix) "Qualified elector" means a natural person
16 who:

17

18 (A) Is a citizen of the United States;

19

20 (B) Is a bona fide resident of the district
21 or proposed district;

22

1 (C) Will be at least eighteen (18) years of
2 age on the day of the election at which he may offer to
3 vote;

4
5 (D) Is not currently adjudicated mentally
6 incompetent;

7
8 (E) Has not been convicted of a felony or
9 if convicted has had his civil rights restored; and

10
11 (F) Is registered to vote.

12
13 (x) "Resident" or "residence" means as defined
14 in the Wyoming election code;

15
16 (xi) "Resort area" means an area that:

17
18 (A) Is an unincorporated area and is a
19 defined contiguous geographic boundary;

20
21 (B) Has a permanent population of less than
22 five hundred (500) people according to the latest federal
23 census as periodically updated by the bureau of the census;

24

1 (C) Derives the major portion of its
2 economic well being from businesses catering to the
3 recreational and personal needs of persons traveling to or
4 through the area; and

5

6 (D) Does not include real property used for
7 manufacturing, milling, converting, producing, processing
8 or fabricating materials, generating electricity or the
9 extraction or processing of minerals.

10

11 (xii) "Service" means the operation and
12 maintenance of improvements and any other service
13 authorized by this act;

14

15 (xiii) "Timeshare owner" means a person owning a
16 fractionalized interest in an individual condominium unit
17 as defined in W.S. 34-20-104(a)(iii) in a multi-unit
18 property;

19

20 (xiv) "Written authorization" means an affidavit
21 filed by the landowner with the election official
22 conducting the election setting forth a general legal
23 description of the property owned, the street or common
24 name address for the property, the name or names of all

1 owners of the property described, and a statement that the
2 person signing the written authorization is the only person
3 having authority to act on behalf of the owner or owners of
4 the property;

5

6 (xv) "This act" means W.S. 18-16-101 through
7 18-16-119.

8

9 **18-16-103. Districts authorized; general function.**

10

11 (a) Any resort area in this state may be formed into
12 a resort district to perform any of the following
13 functions:

14

15 (i) Acquire, construct, operate and maintain
16 improvements of local necessity and convenience;

17

18 (ii) Obtain improvements or services hereunder
19 by contracting for the same with any city, town, county or
20 other entity;

21

22 (iii) Furnish or perform any special local
23 service which enhances the use or enjoyment of the resort
24 area.

1

2 (b) A district is a separate entity and a political
3 subdivision of the state. A district shall be subject to
4 and covered by the Wyoming Governmental Claims Act.

5

6 (c) A district shall not include any parcel of
7 agricultural property. For purposes of this section,
8 "agricultural property" means any parcel of real property
9 greater than ten (10) acres, which was assessed as
10 agricultural land under W.S. 39-13-103(b)(x) in the two (2)
11 calendar years before filing of the petition for formation
12 of a resort district, and which at the time of filing of
13 the petition, is being used and employed for the primary
14 purpose of obtaining a monetary profit as agricultural or
15 horticultural use or any combination thereof.

16

17 **18-16-104. Jurisdiction.**

18

19 Unless in conflict with a provision of this act, the
20 Special District Elections Act of 1994 shall govern resort
21 districts.

22

23 **18-16-105. Petition for formation; number of**
24 **signatures required; filing fee.**

1

2 A petition to form a district shall be in accordance with
3 the provisions of W.S. 22-29-105. W.S. 22-29-109(e) shall
4 not apply to proceedings for the formation of a resort
5 district. The petition shall be accompanied by a filing
6 fee of two hundred dollars (\$200.00).

7

8 **18-16-106. Formation election; procedures.**

9

10 (a) In a formation election:

11

12 (i) Each landowner within the proposed district
13 who is not a timeshare owner, shall have one (1) vote
14 irrespective of the number of parcels of real property
15 owned by that landowner, which shall be cast by the
16 individual named in the written authorization, if
17 applicable;

18

19 (ii) Each qualified elector shall have one (1)
20 vote; and

21

22 (iii) Timeshare owners shall have one (1)
23 collective vote for the condominium unit. The one (1)
24 collective vote shall be determined in accordance with the

1 association's bylaws or other governing document or
2 agreement. The vote shall be cast by the person named in a
3 written authorization filed with the election official
4 conducting the election.

5

6 (b) The formation of the district is approved if a
7 majority of the total votes cast on the proposition vote
8 for formation.

9

10 (c) The formation election shall be conducted
11 pursuant to procedures set forth in W.S. 18-16-119.

12

13 **18-16-107. Powers of district.**

14

15 (a) Each district may:

16

17 (i) Have and use a corporate seal;

18

19 (ii) Sue and be sued, and be a party to suits,
20 actions and proceedings;

21

22 (iii) Purchase insurance;

23

1 (iv) Enter into contracts for the purpose of
2 providing any authorized improvements and the maintenance
3 and operation thereof, or otherwise to carry out the
4 purposes of the district;

5

6 (v) Accept from any public or private source
7 grants, loans, contributions and any other benefits
8 available for use in the furtherance of its purposes;

9

10 (vi) Borrow money and incur indebtedness and
11 other obligations and evidence the same by certificates,
12 notes or debentures, and issue bonds;

13

14 (vii) Require any person or entity desiring to
15 conduct business within the district to obtain a business
16 license from the board before conducting business within
17 the district;

18

19 (viii) Charge interest and levy fines and
20 penalties on unpaid assessments;

21

22 (ix) Create and enforce liens for unpaid
23 assessments;

24

1 (x) Adopt bylaws not inconsistent with law;

2

3 (xi) Establish and collect charges for water,
4 sanitation and related services and the use of improvements
5 or services provided by the district, including authority
6 to change the amount or rate thereof, and to pledge the
7 revenues therefrom for the payment of district
8 indebtedness;

9

10 (xii) Acquire and own or lease real or personal
11 property, including easements and rights-of-way, within or
12 without the district for district purposes;

13

14 (xiii) Supply the inhabitants of the district
15 with water for domestic and any other lawful use;

16

17 (xiv) Provide for the collection, treatment or
18 disposal of sewage, waste and storm water of the district
19 and its inhabitants;

20

21 (xv) Provide for the collection and disposal of
22 garbage or refuse matter;

23

1 (xvi) Provide all services necessary to protect
2 the health and welfare of residents in the district and the
3 value of property therein and to enter into agreements with
4 any public or private agency, institution or person for the
5 furnishing of such services;

6

7 (xvii) Provide for public recreation by means of
8 parks, including but not limited to playgrounds, golf
9 courses, swimming pools or recreation buildings;

10

11 (xviii) Provide for street lighting;

12

13 (xix) Provide for the opening, widening,
14 extending, straightening and surfacing in whole or in part
15 of any street and snow removal or clearance for the same or
16 other roads or streets;

17

18 (xx) Provide for the construction and
19 improvement of bridges, culverts, curbs, gutters, drains
20 and works incidental to any street improvement;

21

22 (xxi) Provide subdivision control;

23

1 (xxii) Provide for the development and marketing
2 of the district;

3

4 (xxiii) Impose an optional one percent (1%)
5 sales and use tax pursuant to W.S. 39-15-203 and 39-16-203;

6

7 (xxiv) With the approval of the board of county
8 commissioners, establish and collect charges for the use of
9 any improvement to cover the cost of operating and
10 maintaining the improvement. Following approval of the
11 county commissioners and upon application by a district, an
12 assessment roll shall be created by the county assessor's
13 office to facilitate the collection of the improvement
14 operation and maintenance charges, whether or not the
15 assessor has created an assessment roll for the collection
16 of indebtedness;

17

18 (xxv) Do any and all other things necessary to
19 carry out the purposes of this act.

20

21 (b) Annually, thirty (30) days prior to the
22 commencement of the district's fiscal year, the board of
23 directors shall submit to the board of county commissioners
24 for its review the district's annual proposed budget for

1 the upcoming fiscal year and the district's plan for
2 expenditure priorities.

3

4 **18-16-108. District board of directors.**

5

6 The district shall be managed and controlled by a board of
7 directors consisting of three (3) members. The initial
8 board shall consist of three (3) members elected at the
9 organizational election as provided in W.S. 18-16-106. One
10 (1) shall serve for three (3) years, one (1) for four (4)
11 years and one (1) for five (5) years after formation of the
12 district and until their successors are elected and
13 qualified at the regular scheduled subsequent director
14 election as provided in W.S. 22-29-112(a). The subsequent
15 directors shall be elected pursuant to W.S. 18-16-119.
16 Each year, commencing with the third anniversary of the
17 first director election an election shall be held to elect
18 a director to fill the vacancy resulting from expiration of
19 the term of the director whose term expires at that time.
20 A vacancy occurring on the board during the term of an
21 original director or his successor shall be filled as
22 provided in the Special District Elections Act of 1994.
23 The initial board of directors shall determine the
24 qualifications of directors and adopt bylaws listing such

1 qualifications. Directors need not be residents of the
2 district or landowners.

3

4 **18-16-109. Compensation; officers; rules and**
5 **regulations.**

6

7 (a) The members of the board shall serve without
8 compensation but shall receive reimbursement for actual and
9 necessary expenses incurred in connection with the
10 performance of their duties.

11

12 (b) The board shall adopt rules, regulations and
13 procedures for the district whether or not included in its
14 bylaws, including those to govern the use and enjoyment of
15 public improvements, facilities and services of the
16 district.

17

18 **18-16-110. Cost assessed in accordance with benefits.**

19

20 When an improvement proposed by the board will benefit
21 specific property in the district to a greater extent than
22 other property the improvement may be financed with an
23 assessment against the property specially benefited upon a

1 frontage, zone or other equitable basis, in accordance with
2 benefits.

3

4 **18-16-111. Resolution of intent to provide for**
5 **special assessment.**

6

7 (a) The board may declare by resolution its intent to
8 order improvements to be paid for by special assessment.
9 The resolution shall specify:

10

11 (i) The nature of the improvement proposed;

12

13 (ii) The extent of the district to be improved;

14

15 (iii) The probable cost per unit of measurement
16 as shown by estimates of a qualified engineer;

17

18 (iv) The time in which the cost will be payable;

19 and

20

21 (v) The time when a resolution authorizing the
22 improvements will be considered.

23

1 (b) Any resolution or directive on the premises may
2 be modified, confirmed or rescinded at any time prior to
3 the passage of the resolution authorizing the improvements.
4

5 **18-16-112. Notice of resolution; hearing; objections.**
6

7 (a) At the request of the board, the county clerk
8 shall give notice, by advertisement once in a newspaper of
9 general circulation in the county, to the owners of the
10 property to be assessed to provide:
11

12 (i) The nature of the improvement proposed;
13

14 (ii) The extent of the district to be improved;
15

16 (iii) The probable cost of the improvement;
17

18 (iv) The time at which the cost will be payable;
19

20 (v) The time when a resolution authorizing the
21 improvements will be considered by the board;
22

23 (vi) That maps, estimates and schedules showing
24 the approximate amounts to be assessed and all resolutions

1 and proceedings are on file and may be seen or examined at
2 the office of the county clerk or other designated place;
3 and

4

5 (vii) That all complaints and objections
6 concerning the proposed improvement by owners of property
7 subject to assessment will be heard and considered by the
8 board before final action, under the provisions of the
9 Wyoming Administrative Procedure Act.

10

11 (b) If objections to the improvement are made by
12 owners or agents representing property subject to thirty
13 percent (30%) or more of the projected dollar assessments,
14 the improvement may not be authorized and a new resolution
15 for the same or a similar purpose encompassing property
16 representing objections may not be considered within one
17 (1) year thereafter.

18

19 **18-16-113. Notice of apportionment; assessment roll.**

20

21 (a) A copy of the resolution as finally adopted shall
22 be recorded by the county clerk who shall within sixty (60)
23 days after the adoption of the resolution by written
24 notice, mailed or otherwise delivered, notify each owner of

1 property to be assessed of the amount of assessment, the
2 purpose for which the levy is made, the tax against each
3 lot or parcel of land, and the date it becomes delinquent.
4 The county clerk shall also notify each owner of property
5 of the amount of any operation and maintenance charges to
6 be assessed within sixty (60) days after the assessment is
7 approved by the board of county commissioners under W.S.
8 18-16-107(a)(xxiv).

9

10 (b) The county assessor shall prepare a local
11 assessment roll showing real property assessed, the total
12 amount of assessment and operation and maintenance charges
13 if approved under W.S. 18-16-107(a)(xxiv), the amount of
14 each installment of principal and interest if the same is
15 payable in installments, and the date when each installment
16 will become due, and deliver the same, duly certified, to
17 the county treasurer for collection.

18

19 **18-16-114. Annual tax levy authorized; certification**
20 **and collection; treasurer designated.**

21

22 The board of directors may annually levy, not to exceed
23 three (3) mills on the assessed value of the taxable
24 property within the district, and collect taxes for

1 district purposes upon property within the limits of the
2 district. This board shall file the resolution in the
3 office of the county clerk who shall record the same in the
4 county where the district lies. The board shall also
5 certify the same to the county assessor of the counties in
6 which the district is located, who shall extend the same
7 upon the county tax list. The same shall be collected by
8 the county treasurer in the same manner as state and county
9 taxes. The county treasurer of the county in which the
10 greater portion of the area of the district is located
11 shall pay the same to the district ordering the assessment
12 or levy and the collection. The payment of the collections
13 shall be made monthly to the district treasurer. The
14 payment shall be paid into its depository to the credit of
15 the district.

16

17 **18-16-115. Bond elections; resolution for submission**
18 **of proposition to voters.**

19

20 By resolution of its board, a district may submit to its
21 qualified voters by mail ballot or at an election on a date
22 authorized under W.S. 22-21-103, as determined by the board
23 of county commissioners, the proposition of issuing bonds
24 pursuant to this act to provide funds for the acquisition,

1 construction, improving or financing of improvements as
2 well as performing services for the benefit of the
3 residents of the district, including any or all expenses
4 incidental thereto or connected therewith.

5

6 **18-16-116. Contents of resolution; notice of**
7 **election.**

8

9 (a) The resolution shall:

10

11 (i) State the purpose for which the bonds are
12 proposed to be issued;

13

14 (ii) State the estimated amount of money to be
15 raised by the bond issue;

16

17 (iii) State the principal amount of the bonds;

18

19 (iv) State the maximum rate of interest on the
20 bonds;

21

22 (v) Fix the date of the election;

23

24 (vi) Fix the manner of holding the election.

1

2 (b) The notice of bond election shall include the
3 following information:

4

5 (i) The amount of the proposed bond issue;

6

7 (ii) The maximum maturity of the bonds;

8

9 (iii) Statement by the board of the need for the
10 issuance of the bonds and the purposes for which the
11 proceeds of the bonds shall be devoted;

12

13 (iv) A description of the exterior boundaries of
14 the district;

15

16 (v) A general description of the proposed
17 improvement, utility or local service to be provided by the
18 district.

19

20 **18-16-117. Election procedures.**

21

22 The bond elections shall be called and conducted, and the
23 bonds shall be issued, by the board of county commissioners
24 as set forth in W.S. 18-12-122 through 18-12-137.

1

2

18-16-118. Rules and regulations; enforcement.

3

4 The board may adopt reasonable rules and regulations not
5 inconsistent with law for the government and control of the
6 district organization and to facilitate the collection of
7 assessments or charges. All rules and regulations adopted
8 pursuant to this section shall be promulgated in accordance
9 with the Wyoming Administrative Procedure Act and filed
10 with the county clerk for each county in which the district
11 is located.

12

13

18-16-119. District election procedures.

14

15 (a) Any petition or election that requires a general
16 vote of district voters for approval or rejection under
17 this act or under the Special District Elections Act
18 including without limitation, elections relating to the
19 election of directors, approval of assessments or other
20 taxes, bond election, enlargement, consolidation, merger,
21 dissolution or change in boundaries of the district, shall
22 allow:

23

1 (i) Each landowner within the district who is
2 not a timeshare owner, shall have one (1) vote irrespective
3 of the number of parcels or real property owned by the
4 landowner, which shall be cast by the individual named in
5 the written authorization, if applicable;

6

7 (ii) Each qualified elector shall have one (1)
8 vote; and

9

10 (iii) Timeshare owners shall have one (1)
11 collective vote for the condominium unit. The one (1)
12 collective vote shall be determined in accordance with the
13 association's bylaws or other governing document or
14 agreement. The vote shall be cast by the person named in a
15 written authorization filed with the election official
16 conducting the election.

17

18 (b) The matter being voted on shall be approved if a
19 majority of the total votes cast vote "for" the
20 proposition.

21

22 (c) In all elections a written authorization for
23 voting purposes shall be filed with the election official

1 conducting the district election not later than thirty (30)
2 days prior to the election.

3

4 (d) In examining any written authorization required
5 or permitted to be signed by landowners, the county clerk
6 or district secretary shall accept the first written
7 authorization filed unless prior to certification the
8 secretary or county clerk is furnished with written
9 evidence, satisfactory to the county clerk or district
10 secretary, that a new representative has been appointed by
11 the owners, signed by a majority of the persons named as
12 owners on the previously filed written authorization or as
13 shown on a copy of a recorded deed attached to the written
14 authorization.

15

16 **Section 2.** W.S. 22-29-103(a)(xii) and by creating a
17 new paragraph (xiii), 39-15-202(b) and (c), 39-15-203(a) by
18 creating a new paragraph (iv), 39-15-204(a)(intro) and by
19 creating a new paragraph (iv), 39-15-211(a)(intro) and by
20 creating a new paragraph (iii), 39-16-202(b), (c), (e) and
21 (f), 39-16-203(a) by creating a new paragraph (iii),
22 39-16-204(a)(intro) and by creating a new paragraph (iii)
23 and 39-16-211(a)(intro) and by creating a new paragraph
24 (ii) are amended to read:

1

2 **22-29-103. Applicability to special districts;**
3 **general provisions.**

4

5 (a) This act applies to the following districts as
6 specified in subsection (b) of this section:

7

8 (xii) ~~Other~~ Resort districts; ~~as specified by~~
9 ~~law.~~

10

11 (xiii) Other districts as specified by law.

12

13 **39-15-202. Administration.**

14

15 (b) In addition to the state tax imposed under
16 article 1 of this chapter a county, city, ~~or town~~ or resort
17 district may impose excise taxes as specified under this
18 article.

19

20 (c) The administration of the county, city, ~~or town~~
21 or resort district sales taxes is vested in the department
22 which may prescribe forms and rules and regulations for
23 making returns and for the ascertainment, assessment and
24 collection of the taxes. The department shall keep

1 complete records of all monies received and disbursed by
2 it.

3

4 **39-15-203. Imposition.**

5

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

7

8 (iv) The following provision applies to
9 imposition of the resort district excise tax under W.S.
10 39-15-204(a)(iv):

11

12 (A) The tax shall be imposed if favorably
13 supported by a resolution adopted by the board of the
14 resort district.

15

16 **39-15-204. Taxation rate.**

17

18 (a) In addition to the state tax imposed under W.S.
19 39-15-101 through 39-15-111 any county of the state may
20 impose the following excise taxes and any city or town may
21 impose the tax authorized by paragraph (ii) of this
22 subsection and any resort district may impose the tax
23 authorized by paragraph (iv) of this subsection:

24

1 (iv) An excise tax at a rate in increments of
2 one-half of one percent (.5%) not to exceed a rate of one
3 percent (1%) upon retail sales of tangible personal
4 property, admissions and services made within the district
5 by vendors physically situated within the district, the
6 purpose of which is for general revenue for the resort
7 district.

8
9 **39-15-211. Distribution.**

10
11 (a) All revenue collected by the department from the
12 taxes imposed under W.S. 39-15-204(a) (i) ~~, and~~ (ii) and (iv)
13 shall be transferred to the state treasurer who shall:

14
15 (iii) For revenues collected under W.S.
16 39-15-204(a) (iv):

17
18 (A) Deduct one percent (1%) to defray the
19 costs of collecting the tax and administrative expenses
20 incident thereto which shall be deposited into the general
21 fund;

22

1 (B) Deposit the remainder into the trust
2 and agency fund for monthly distribution to resort
3 districts imposing the tax.

4
5 **39-16-202. Administration.**

6
7 (b) In addition to the state tax imposed under
8 article 1 of this chapter a county or a resort district may
9 impose excise taxes as specified under this article.

10
11 (c) Whenever a county or resort district imposes an
12 excise tax on retail sales of tangible personal property,
13 admissions and services made within the county or resort
14 district pursuant to article 2, chapter 15 of this title,
15 the county or resort district shall also impose an excise
16 tax at the same rate on sales made in the county or resort
17 district and storage, use and consumption of tangible
18 personal property in the county or resort district. The
19 purpose of the tax is for general revenue.

20
21 (e) A county imposing a sales tax pursuant to W.S.
22 39-15-203(a)(iii), or a resort district imposing a sales
23 tax pursuant to W.S. 39-15-203(a)(iv), is authorized and

1 required to impose a corresponding use tax at the same rate
2 and for the same period of time as for the sales tax.

3

4 (f) The administration of the county or resort
5 district use taxes is vested in the department which may
6 prescribe forms and rules and regulations for making
7 returns and for the ascertainment, assessment and
8 collection of the taxes. The department shall keep
9 complete records of all monies received and disbursed by
10 it.

11

12 **39-16-203. Imposition.**

13

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

15

16 (iii) The following provision applies to
17 imposition of the resort district excise tax under W.S.
18 39-16-204(a)(iii):

19

20 (A) The tax shall be imposed if favorably
21 supported by a resolution adopted by the board of the
22 resort district.

23

24 **39-16-204. Taxation rate.**

1

2 (a) In addition to the state tax imposed under W.S.
3 39-16-101 through 39-16-111 any county of the state may
4 impose the following excise taxes authorized by paragraph
5 (ii) of this subsection and any resort district may impose
6 the tax authorized by paragraph (iii) of this subsection:

7

8 (iii) An excise tax at a rate in increments of
9 one-half of one percent (.5%) not to exceed a rate of one
10 percent (1%) upon retail sales and storage, use and
11 consumption of tangible personal property as provided by
12 this article made within the resort district, the purpose
13 of which is for general revenue for the resort district.

14

15 **39-16-211. Distribution.**

16

17 (a) All revenue collected by the department from the
18 taxes imposed under W.S. 39-16-204(a) (i) and (iii) shall be
19 transferred to the state treasurer who shall:

20

21 (ii) For revenues collected under W.S.
22 39-16-204(a) (iii):

23

1 (A) Deduct one percent (1%) to defray the
2 costs of collecting the tax and administrative expenses
3 incident thereto which shall be deposited into the general
4 fund;

5

6 (B) Deposit the remainder into the trust
7 and agency fund for monthly distribution to resort
8 districts imposing the tax.

9

10 **Section 3.** This act is effective July 1, 2003.

11

12

(END)