

ORIGINAL HOUSE
BILL NO. 0027

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

AN ACT relating to taxation and revenue; increasing the specific purpose excise tax rate as specified; imposing limits on combined rates of certain optional excise tax rates imposed by a county; amending, clarifying and conforming related provisions; providing for applicability of the act; and providing for an effective date.

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

Section 1. W.S. 9-4-604(g)(i)(A) and (h)(i)(A), 39-15-111(c), 39-15-204(a)(iii) and by creating a new paragraph (iv), 39-16-111(d) and 39-16-204(a)(ii) and by creating a new paragraph (iii) are amended to read:

9-4-604. Distribution and use; capital construction projects and bonds; municipal, county and special district purposes.

(g) Not to exceed forty million dollars (\$40,000,000.00) of the total proceeds of all bonds issued under subsection (b) of this section may be loaned or granted to incorporated cities and towns. Loans or grants shall be made only under the following conditions:

(i) Loans may be made for municipal purposes with or without interest. If the state loan and investment board deems it necessary to secure the loan, no security other than pledges of specified revenue to repay a loan shall be required. Before a loan application is approved the board shall determine by proper investigation that:

(A) The applicant will fully utilize all local revenue sources reasonably and legally available for repaying the loan for which an application is made excluding the ~~one cent (\$.01)~~ local optional sales tax

ORIGINAL HOUSE
BILL NO. 0027

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

authorized by W.S. 39-15-204(a)(i) or (iii) and
39-16-204(a)(i) or (ii);

(h) Not to exceed twenty million dollars (\$20,000,000.00) of the total proceeds of all bonds issued under subsection (b) of this section may be loaned or granted to counties or special districts. As used in this subsection "special districts" means hospital districts, fire protection districts, sanitary and improvement districts, solid waste disposal districts, service and improvement districts and water and sewer districts. Notwithstanding any other provision of law, no special district, either standing alone or as a member of a joint powers board, shall receive any grant or loan under this section until the special district's grant or loan application has received a written review from the board of county commissioners in any county in which the special district is located. The board of county commissioners shall review: (1) the ability of the special district to fund the project through bonds, (2) whether the project is adverse to the needs, plans or general welfare of the county, (3) whether the special district has utilized local funding resources, and (4) whether the special district has met county standards. If any part of the special district lies within five (5) miles of the corporate limits of any city or town, the special district's grant or loan application shall also receive a written review from the governing body of the city or town. The written review shall be submitted to the state loan and investment board by the special district with its grant or loan application. Loans or grants shall be made only under the following conditions:

(i) Loans, with or without interest, may only be made for county or special district purposes which are permitted by law. If the state loan and investment board

ORIGINAL HOUSE
BILL NO. 0027

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

deems it necessary to secure the loan, no security other than pledges of specified revenue to repay a loan shall be required. Before a loan application is approved the board shall determine by proper investigation that:

(A) The applicant will fully utilize all local revenue sources reasonably and legally available for repaying the loan excluding the ~~one cent (\$.01)~~ local optional sales tax under W.S. 39-15-204(a)(i) or (iii) and 39-16-204(a)(i) or (ii);

39-15-111. Distribution.

(c) If any person commences after the effective date of this act to construct an industrial facility, as that term is defined in W.S. 35-12-102, under a permit issued pursuant to W.S. 35-12-106, or if the federal or state government commences to construct any project within this state with an estimated construction cost as specified in the definition of industrial facility in W.S. 35-12-102 the state treasurer shall thereafter pay to the county treasurer and the county treasurer will distribute to the county, cities and towns of that county in which the industrial facility or project is located, impact assistance payments from the monies available under paragraph (b)(i) of this section. Each payment to the county treasurer shall be equal to the excess of each monthly payment made under paragraph (b)(iii) of this section during the period of construction over the base period amount and shall continue during the period of construction except that in the case of an industrial facility or a federal or state government project which is expected to continue in phases for an indefinite period of time, the state treasurer shall discontinue payments under this section and establish a new base period when construction of any phase has ceased or been substantially

ORIGINAL HOUSE
BILL NO. 0027

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

completed for twelve (12) consecutive months. The impact assistance payments shall be distributed to the county treasurer and the county treasurer will distribute to the county and to the cities and towns therein based on a ratio established by the industrial siting council during a public hearing held in accordance with W.S. 35-12-110. The industrial siting council shall review the distribution ratio for construction projects on a regular basis and make appropriate adjustments. A governing body which is primarily affected by the facility, or any person issued a permit pursuant to W.S. 35-12-106, may petition the industrial siting council for review and adjustment of the distribution ratio upon a showing of good cause. The impact assistance payment shall be in addition to all other distributions under this section, but no impact assistance payment shall be made for any period in which the county or counties are not imposing the ~~full one percent (1%) maximum~~ tax authorized by W.S. 39-15-204(a)(i) and 39-16-204(a)(i) as restricted by W.S. 39-15-204(a)(iv) and 39-16-204(a)(iii). For purposes of this subsection, the industrial facility or federal or state government project will be deemed to be located in the county in which a majority of the construction costs will be expended, provided that upon a request from the county commissioners of any adjoining county to the industrial siting council, the council may determine that the social and economic impacts from construction of the industrial facility or federal or state government project upon the adjoining county are significant and establish the ratio of impacts between the counties and certify that ratio to the state treasurer who will thereafter distribute the impact assistance payment to the counties pursuant to that ratio.

39-15-204. Taxation rate.

ORIGINAL HOUSE
BILL NO. 0027

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

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

(iii) An excise tax not to exceed ~~one percent (1%)~~ two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county. The total excise tax imposed within any county under this paragraph shall not exceed ~~one percent (1%)~~ two percent (2%). The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes shall not include ordinary operations of local government except those operations related to a specific project;:-

(iv) In no event shall the total excise tax imposed within any county under the provisions of paragraphs (i) and (iii) of this subsection exceed two percent (2%).

39-16-111. Distribution.

(d) If any person commences after the effective date of this act to construct an industrial facility, as that term is defined in W.S. 35-12-102, under a permit issued pursuant to W.S. 35-12-106, or if the federal or state government commences to construct any project within this state with an estimated construction cost as specified in the definition of industrial facility in W.S. 35-12-102 the state treasurer shall thereafter pay to the county treasurer and the county treasurer will distribute to the county, cities and towns of that county in which the industrial facility or project is located, impact assistance payments from the monies available under

ORIGINAL HOUSE
BILL NO. 0027

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

paragraph (b)(i) of this section. Each payment to the county treasurer shall be equal to the excess of each monthly payment made under paragraph (b)(iii) of this section during the period of construction over the base period amount and shall continue during the period of construction except that in the case of an industrial facility or a federal or state government project which is expected to continue in phases for an indefinite period of time, the state treasurer shall discontinue payments under this section and establish a new base period when construction of any phase has ceased or been substantially completed for twelve (12) consecutive months. The impact assistance payments shall be distributed to the county treasurer and the county treasurer will distribute to the county and to the cities and towns therein based on a ratio established by the industrial siting council during a public hearing held in accordance with W.S. 35-12-110. The impact assistance payment shall be in addition to all other distributions under this section, but no impact assistance payment shall be made for any period in which the county or counties are not imposing the ~~full one percent (1%) maximum~~ tax authorized by W.S. 39-15-204(a)(i) and 39-16-204(a)(i) as restricted by W.S. 39-15-204(a)(iv) and 39-16-204(a)(iii). For purposes of this subsection, the industrial facility or federal or state government project will be deemed to be located in the county in which a majority of the construction costs will be expended, provided that upon a request from the county commissioners of an adjoining county to the industrial siting council, the council may determine that the social and economic impacts from construction of the industrial facility or federal or state government project upon the adjoining county are significant and establish the ratio of impacts between the counties and certify that ratio to the state treasurer who will thereafter distribute the impact assistance payment to the counties pursuant to that ratio.

ORIGINAL HOUSE
BILL NO. 0027

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

39-16-204. Taxation rate.

(a) In addition to the state tax imposed under W.S. 39-16-101 through 39-16-111 any county of the state may impose the following excise taxes authorized by paragraph (ii) of this subsection:

(ii) An excise tax not to exceed ~~one percent (1%)~~ two percent (2%) upon sales and storage, use and consumption of tangible personal property, within the county. The total excise tax imposed within any county under this paragraph shall not exceed ~~one percent (1%)~~ two percent (2%). The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes shall not include ordinary operations of local government except those operations related to a specific project; ~~;~~

(iii) In no event shall the total excise tax imposed within any county under the provisions of paragraphs (i) and (ii) of this subsection exceed two percent (2%).

Section 2. This act shall apply to any specific purpose excise tax imposed on or after the effective date of this act.

ORIGINAL HOUSE
BILL NO. 0027

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2003 GENERAL SESSION

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk