

## HOUSE BILL NO. HB0216

Sales and use tax-national parks.

Sponsored by: Representative(s) Childers, Baker, Jones,  
Luthi, Parady and Simpson and Senator(s)  
Coe, Larson, Meier and Roberts

A BILL

for

1 AN ACT relating to game and fish; creating a wolf and  
2 grizzly bear management account within the earmarked  
3 revenue fund; providing for a one percent (1%) sales and  
4 use tax within all national parks within Wyoming; providing  
5 that the game and fish commission will manage wolves and  
6 grizzly bears as specified; and providing for an effective  
7 date.

8

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

10

11 **Section 1.** W.S. 23-1-304 is created to read:

12

13 **23-1-304. Wolf and grizzly management account**  
14 **created; revenues deposited; appropriations; payments from**  
15 **the account.**

16

1 (a) There is created the wolf and grizzly bear  
2 management account within the earmarked revenue fund. All  
3 funds collected pursuant to W.S. 39-15-104(g) and  
4 39-16-104(f) shall be deposited into the account by the  
5 state treasurer in accordance with the provisions of W.S.  
6 39-15-111(p) and 39-16-111(p). Once deposited, interest  
7 earned by the account shall be retained in the account.

8

9 (b) Funds in the account are continuously  
10 appropriated for use and expenditure by the commission for  
11 the costs of administering the duties stated in W.S.  
12 23-1-302(a)(xxix) and paying for damages pursuant to W.S.  
13 23-1-901.

14

15 (c) Revenue deposited into the wolf and grizzly bear  
16 management account in the earmarked revenue fund shall only  
17 be used for the purposes stated in W.S. 23-1-302(a)(xxix)  
18 and shall be kept separate from all funds described in W.S.  
19 23-1-501.

20

21 **Section 2.** W.S. 23-1-302(a) by creating a new  
22 paragraph (xxix), 39-15-104 by creating a new subsection  
23 (g), 39-15-111(b)(intro) and by creating a new subsection  
24 (p), 39-16-104 by creating a new subsection (f) and

1 39-16-111(b) (intro) and by creating a new subsection (p)  
2 are amended to read:

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4 **23-1-302. Powers and duties.**

5

6 (a) The commission is directed and empowered:

7

8 (xxix) To establish a wolf and grizzly bear  
9 management program within the commission. Monies used by  
10 the commission from the wolf and grizzly bear management to  
11 establish this management program shall be kept separate  
12 from, but be used in addition to, any other revenues used  
13 by the department. The wolf and grizzly bear management  
14 program shall:

15

16 (A) Administer payments from the wolf and  
17 grizzly bear management account for property damage caused  
18 by wolves and grizzly bears pursuant to the procedures in  
19 W.S. 23-1-901;

20

21 (B) Provide for the management of wolves  
22 and grizzly bears within the state of Wyoming and any  
23 impact from that management.

24

1           **39-15-104. Taxation rate.**

2

3           (g) Except as otherwise provided by W.S. 39-15-105,  
4 in addition to the other taxes imposed by this section,  
5 there is imposed an additional sales tax of one percent  
6 (1%) upon all events as provided by W.S. 39-15-103(a) that  
7 occur within the boundaries of all national parks located  
8 within the state of Wyoming.

9

10           **39-15-111. Distribution.**

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12           (b) Revenues earned under W.S. 39-15-104 during each  
13 fiscal year shall be recognized as revenue during that  
14 fiscal year for accounting purposes. Except as provided by  
15 subsection (p) of this section, revenue collected by the  
16 department under W.S. 39-15-104 shall be transferred to the  
17 state treasurer who shall:

18

19           (p) Revenues earned under W.S. 39-15-104(g) shall be  
20 deposited into the "wolf and grizzly bear management  
21 account" within the earmarked revenue fund pursuant to W.S.  
22 23-1-304.

23

24           **39-16-104. Taxation rate.**

1

2 (f) Except as otherwise provided by W.S. 39-16-105,  
3 in addition to the other taxes imposed by this section,  
4 there is imposed an additional use tax of one percent (1%)  
5 upon all events as provided by W.S. 39-16-103 that occur  
6 within the boundaries of all national parks located within  
7 the state of Wyoming.

8

9 **39-16-111. Distribution.**

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11 (b) Revenues earned under this article during each  
12 fiscal year shall be recognized as revenue during that  
13 fiscal year for accounting purposes. Except as provided by  
14 subsection (p) of this section, revenue collected by the  
15 department from the taxes imposed by this article shall be  
16 transferred to the state treasurer who shall:

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18 (p) Revenues earned under W.S. 39-15-104(g) shall be  
19 deposited into the "wolf and grizzly bear management  
20 account" within the earmarked revenue fund pursuant to W.S.  
21 23-1-304.

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