

HOUSE BILL NO. HB0118

Capital facilities sales tax.

Sponsored by: Representative(s) McOmie and Senator(s)  
Hines

A BILL

for

1 AN ACT relating to local option sales taxes; requiring a  
2 reserve fund for capital construction projects funded  
3 through the special purpose tax; restricting use of reserve  
4 fund; and providing for an effective date.

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

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8 **Section 1.** W.S. 39-15-203(a)(iii) by creating a new  
9 subparagraph (H) is amended to read:

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

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

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1           (iii) The following provisions apply to  
2 imposition of the specific purpose excise tax under W.S.  
3 39-15-204(a)(iii):

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5           (H) If the purpose of the proposition is  
6 financing a capital construction project, the proposition  
7 shall provide that not less than three percent (3%) of the  
8 project cost shall be used for the creation of a reserve  
9 fund for the maintenance and repair of the buildings funded  
10 under the project contained within the proposition. The  
11 reserve fund amount shall be included within the amount  
12 specified for the project in the proposition. No funds in  
13 the reserve fund shall be used for major building and  
14 facility repair or replacement prior to twelve (12) months  
15 after completion of the project. For purposes of this  
16 subparagraph "major building and facility repair or  
17 replacement" means the repair or replacement of complete or  
18 major portions of building and facility systems at  
19 irregular intervals which is required to continue the use  
20 of the building or facility at its original capacity, for  
21 its original intended use, including for compliance with  
22 the Americans with Disabilities Act, and including  
23 installing fire suppression systems in residential  
24 facilities and is typically accomplished by contractors due

1 to the personnel demand to accomplish the work in a timely  
2 manner, the level of sophistication of the work or the need  
3 for warranted work.

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5 **Section 2.** This act is effective July 1, 2007.

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(END)