Specific purpose excise tax-voter petition.

Sponsored by: Representative(s) Buchanan, Carson, Illoway, Millin, Pedersen, Teeters and Throne and Senator(s) Burns, Martin, Meier and Ross

A BILL

for

AN ACT relating to taxation and revenue; providing for a voter petition to request the imposition of a specific purpose excise tax as specified; and providing for an effective date.

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

Section 1. W.S. 39-15-203(a)(iii)(A) and 39-16-203(a)(ii)(A) are amended to read:


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

(A) Before any proposition to impose the tax or incur the debt shall be placed before the electors, the governing body of a county and the governing bodies of at least two-thirds (2/3) of the incorporated municipalities within the county shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended or a petition requesting the election shall be signed by at least five percent (5%) of the electors of the county and submitted to the board of county commissioners specifying how excess funds shall be expended;

39-16-203. Imposition.

(a) Taxable event. The following shall apply:

(ii) The following provisions apply to imposition of the specific purpose excise tax under W.S. 39-16-204(a)(ii):
(A) Before any proposition to impose the tax or incur the debt shall be placed before the electors, the governing body of a county and the governing bodies of at least two-thirds (2/3) of the incorporated municipalities within the county shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended or a petition requesting the election shall be signed by at least five percent (5%) of the electors of the county and submitted to the board of county commissioners specifying how excess funds shall be expended;

Section 2. This act is effective July 1, 2010.