HOUSE BILL NO. HB0102

Lodging tax rate.

Sponsored by: Representative(s) Henderson, Blake and Madden and Senator(s) Emerich

A BILL

for

AN ACT relating to sales tax; amending the maximum lodging tax rate that a city, town or county may impose; specifying distribution of the additional lodging tax; and providing for an effective date.

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


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

(D) The proposition may be submitted at an election held on a date authorized under W.S. 22-21-103. A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held or in the city or town if only a city wide or town wide tax is proposed, and the notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election the ballots shall contain the words "for the county (or city or town) lodging tax" and "against the county (or city or town) lodging tax". If the proposition is approved the same proposition shall be submitted at subsequent general elections as provided in this subparagraph until the proposition is defeated. If the proposition to impose the lodging tax pursuant to W.S. 39-15-204(a)(ii) is approved, the same proposition shall be submitted, until defeated, at the second general election following the election at which the proposition was initially approved and at the general
election held every four (4) years thereafter. If a county, city or town has in place a lodging tax pursuant to W.S. 39-15-204(a)(ii), either through a petition or by request of the county, city or town, the proposition posed at the next election may contain a larger tax not to exceed four percent (4%) six percent (6%);


(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 and any resort district may impose the tax authorized by paragraph (v) of this subsection:

(ii) An excise tax at a rate in increments of one percent (1%) not to exceed a rate of four percent (4%) six percent (6%) upon the sales price paid for lodging services as defined under W.S. 39-15-101(a)(i), as follows:
(A) Not more than four percent (4%), the primary purpose of which is for local travel and tourism promotion;

(B) Not more than four percent (4%), the primary purpose of which is for local tourism and visitor related infrastructure, public services and matching funds for community development.

(C) The total rate of subparagraphs (A) and (B) of this paragraph shall not exceed six percent (6%).


(a) For all revenue collected by the department from the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and (vi) the department shall:

(ii) For revenues collected under W.S. 39-15-204(a)(ii):

(B) Except as provided in subparagraph (a)(ii)(C) of this section, distribute the balance on a
monthly basis to the treasurer of each county, city or town imposing the tax in an amount equal to the amount collected in each entity less the costs of collection as provided by subparagraph (a)(ii)(A) of this section. Amounts distributed under this subparagraph attributable to W.S. 39-15-204(a)(ii)(B) shall only be used for the purposes specified in W.S. 39-15-204(a)(ii)(B). Amounts distributed under this subparagraph attributable to W.S. 39-15-204(a)(ii)(A) shall be used for the following purposes:

Section 2. This act is effective July 1, 2017.

(END)