

HOUSE BILL NO. HB0102

Lodging tax rate.

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

A BILL

for

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

5

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

7

8 **Section 1.** W.S. 39-15-203(a)(ii)(D), 39-15-204(a)(ii)  
9 and 39-15-211(a)(ii)(B)(intro) are amended to read:

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

12

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

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1           (ii) The following provisions apply to  
2 imposition of the lodging excise tax under W.S.  
3 39-15-204(a)(ii):  
4

5           (D) The proposition may be submitted at an  
6 election held on a date authorized under W.S. 22-21-103. A  
7 notice of election shall be given in at least one (1)  
8 newspaper of general circulation published in the county in  
9 which the election is to be held or in the city or town if  
10 only a city wide or town wide tax is proposed, and the  
11 notice shall specify the object of the election. The notice  
12 shall be published at least once each week for a thirty  
13 (30) day period preceding the election. At the election the  
14 ballots shall contain the words "for the county (or city or  
15 town) lodging tax" and "against the county (or city or  
16 town) lodging tax". If the proposition is approved the same  
17 proposition shall be submitted at subsequent general  
18 elections as provided in this subparagraph until the  
19 proposition is defeated. If the proposition to impose the  
20 lodging tax pursuant to W.S. 39-15-204(a)(ii) is approved,  
21 the same proposition shall be submitted, until defeated, at  
22 the second general election following the election at which  
23 the proposition was initially approved and at the general

1 election held every four (4) years thereafter. If a county,  
2 city or town has in place a lodging tax pursuant to W.S.  
3 39-15-204(a)(ii), either through a petition or by request  
4 of the county, city or town, the proposition posed at the  
5 next election may contain a larger tax not to exceed ~~four~~  
6 ~~percent (4%)~~ six percent (6%);

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8 **39-15-204. Taxation rate.**

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10 (a) In addition to the state tax imposed under W.S.  
11 39-15-101 through 39-15-111 any county of the state may  
12 impose the following excise taxes and any city or town may  
13 impose the tax authorized by paragraph (ii) of this  
14 subsection and any resort district may impose the tax  
15 authorized by paragraph (v) of this subsection:

16

17 (ii) An excise tax at a rate in increments of  
18 one percent (1%) not to exceed a rate of ~~four percent (4%)~~  
19 six percent (6%) upon the sales price paid for lodging  
20 services as defined under W.S. 39-15-101(a)(i), as follows:

21

1                   (A) Not more than four percent (4%), the  
2 primary purpose of which is for local travel and tourism  
3 promotion;

4

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

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

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13                   **39-15-211. Distribution.**

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

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19                   (ii) For revenues collected under W.S.  
20 39-15-204(a)(ii):

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22                   (B) Except as provided in subparagraph  
23 (a)(ii)(C) of this section, distribute the balance on a

1 monthly basis to the treasurer of each county, city or town  
2 imposing the tax in an amount equal to the amount collected  
3 in each entity less the costs of collection as provided by  
4 subparagraph (a)(ii)(A) of this section. Amounts  
5 distributed under this subparagraph attributable to W.S.  
6 39-15-204(a)(ii)(B) shall only be used for the purposes  
7 specified in W.S. 39-15-204(a)(ii)(B). Amounts distributed  
8 under this subparagraph attributable to W.S.  
9 39-15-204(a)(ii)(A) shall be used for the following  
10 purposes:

11

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

13

14

(END)