

HOUSE BILL NO. HB0243

School finance-capital construction funding.

Sponsored by: House Revenue Committee

A BILL

for

1 AN ACT relating to school finance; implementing a sales tax  
2 on specified services; providing for distribution of  
3 revenue from the tax to the school capital construction  
4 account; and providing for an effective date.

5

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

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8       **Section 1.** W.S. 39-15-101(a) by creating a new  
9 paragraph (xlvii), 39-15-103(a)(i) by creating a new  
10 subparagraph (Q), 39-15-104(f)(i)(intro),  
11 39-15-111(b)(intro) and by creating a new subsection (p)  
12 and 39-15-204(a)(intro) and by creating a new subsection  
13 (b) are amended to read:

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15       **39-15-101. Definitions.**

16

1 (a) As used in this article:

2

3 (xlvii) "Service" means the activities specified  
4 under this paragraph engaged in for other persons for a  
5 fee, retainer, commission or other sales price and which  
6 activities involve predominately the performance of a  
7 service other than the selling of tangible property.  
8 "Service" does not include the services rendered by an  
9 employee for his employer. "Services" specifically means  
10 the following:

11

12 (A) Agricultural services including  
13 veterinary services, landscape consulting and planning and  
14 lawn and garden services;

15

16 (B) Personal services including beauty  
17 shops, barber shops, funeral service and crematories and  
18 tax return preparation services;

19

20 (C) Business services including commercial  
21 art and graphic design, court reporting services,  
22 disinfecting and pest control services, building  
23 maintenance services, computer programming services, data

1 processing services and other business services that are  
2 not otherwise classified;

3  
4 (D) Amusement and recreation services  
5 including dance studios, dance schools, dance halls,  
6 bowling centers, physical fitness centers, public golf  
7 courses and membership sports clubs;

8  
9 (E) Legal services;

10  
11 (F) Engineering and management services  
12 including engineering services, architectural services,  
13 surveying services, accounting, auditing, bookkeeping,  
14 commercial research, testing laboratories, management  
15 services, management consulting services, facilities  
16 support services and services of real estate agents and  
17 managers; and

18  
19 (G) Communications services including cable  
20 and other pay television services.

21  
22 **39-15-103. Imposition.**

23

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

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3 (i) Except as provided by W.S. 39-15-105, there  
4 is levied an excise tax upon:

5

6 (Q) The sales price paid for engaging in or  
7 continuing in the practice of any business in which a  
8 service as defined in W.S. 39-15-101(a)(xlvii)(A) through  
9 (G) is rendered.

10

11 **39-15-104. Taxation rate.**

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13 (f) The tax rate imposed upon a transaction subject  
14 to this chapter shall be sourced as follows:

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16 (i) The retail sale, excluding lease or rental,  
17 of a product or service shall be sourced as follows:

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19 **39-15-111. Distribution.**

20

21 (b) Revenues earned under W.S. 39-15-104 during each  
22 fiscal year shall be recognized as revenue during that  
23 fiscal year for accounting purposes. Except for revenue

1 collected through the tax imposed under W.S.  
2 39-15-103(a)(i)(Q) as provided in subsection (p) of this  
3 section, for all revenue collected by the department under  
4 W.S. 39-15-104 the department shall:

5  
6 (p) For all revenue collected by the department under  
7 W.S. 39-15-104 for the tax imposed under W.S.  
8 39-15-103(a)(i)(Q), the department shall credit one hundred  
9 percent (100%) to the school capital construction account  
10 created under W.S. 21-15-111(a)(i).

11  
12 **39-15-204. Taxation rate.**

13  
14 (a) Except as otherwise provided in subsection (b) of  
15 this section, in addition to the state tax imposed under  
16 W.S. 39-15-101 through 39-15-111 any county of the state  
17 may impose the following excise taxes and any city or town  
18 may impose the tax authorized by paragraph (ii) of this  
19 subsection and any resort district may impose the tax  
20 authorized by paragraph (v) of this subsection:

21  
22 (b) No county, city or town shall impose any tax on  
23 services as provided by W.S. 39-15-103(a)(i)(Q).

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

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(END)