School finance-capital construction funding.

Sponsored by: House Revenue Committee

A BILL

for

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

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

Section 1. W.S. 39-15-101(a) by creating a new paragraph (xlvi), 39-15-103(a)(i) by creating a new subparagraph (Q), 39-15-104(f)(i)(intro), 39-15-111(b)(intro) and by creating a new subsection (p) and 39-15-204(a)(intro) and by creating a new subsection (b) are amended to read:

(a) As used in this article:

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

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

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

(C) Business services including commercial art and graphic design, court reporting services, disinfecting and pest control services, building maintenance services, computer programming services, data
processing services and other business services that are not otherwise classified;

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

(E) Legal services;

(F) Engineering and management services including engineering services, architectural services, surveying services, accounting, auditing, bookkeeping, commercial research, testing laboratories, management services, management consulting services, facilities support services and services of real estate agents and managers; and

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

(a) Taxable event. The following shall apply:

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

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


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

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


(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Except for revenue
collected through the tax imposed under W.S. 39-15-103(a)(i)(Q) as provided in subsection (p) of this section, for all revenue collected by the department under W.S. 39-15-104 the department shall:

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


(a) Except as otherwise provided in subsection (b) of this section, 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:

(b) No county, city or town shall impose any tax on services as provided by W.S. 39-15-103(a)(i)(Q).
Section 2. This act is effective July 1, 2017.

(END)