

HOUSE BILL NO. HB0290

State lodging tax.

Sponsored by: Representative(s) Laursen and Larsen

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 statewide lodging tax as specified; and providing for an
3 effective date.

4

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

6

7 **Section 1.** W.S. 39-15-103(a)(i) by creating a new
8 subparagraph (Q), 39-15-104(a) and by creating a new
9 subsection (h) and 39-15-111 by creating a new subsection
10 (p) are amended to read:

11

12 **39-15-103. Imposition.**

13

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

15

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

3

4 (Q) Lodging services.

5

6 **39-15-104. Taxation rate.**

7

8 (a) Except as provided by W.S. 39-15-105 and
9 subsection (h) of this section there is levied and shall be
10 paid by the purchaser on all sales an excise tax of three
11 percent (3%) upon all events as provided by W.S.
12 39-15-103(a).

13

14 (h) An excise tax at a rate of one percent (1%) shall
15 be paid by the purchaser on the sales price paid for
16 lodging services under W.S. 39-15-103(a)(i)(Q). The tax on
17 lodging services shall be in addition to and not in lieu of
18 any other tax under this chapter.

19

20 **39-15-111. Distribution.**

21

22 (p) Notwithstanding subsection (b) of this section,
23 for all revenue collected by the department under W.S.

1 39-15-104(h) the department shall credit one hundred
2 percent (100%) to the game and fish fund under W.S.
3 23-1-501.

4

5 **Section 2.**

6

7 (a) Section 1 of this act is effective only if the
8 secretary of state certifies to the department of revenue
9 that:

10

11 (i) The general fund budget of the game and fish
12 commission is less than five million three hundred
13 seventy-four thousand four hundred forty-three dollars
14 (\$5,374,443.00) in 2017 House Bill 0001 as enacted into
15 law; and

16

17 (ii) 2017 House Bill 0288 is not enacted into
18 law.

19

20 (b) The tax imposed under section 1 of this act shall
21 only be imposed in compliance with this section on and
22 after July 1, 2017.

23

1 **Section 3.** This act is effective July 1, 2017.

2

3

(END)