HOUSE BILL NO. HB0290

State lodging tax.

Sponsored by: Representative(s) Laursen and Larsen

A BILL

for

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

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

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


(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) Lodging services.


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

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


(p) Notwithstanding subsection (b) of this section, for all revenue collected by the department under W.S.
39-15-104(h) the department shall credit one hundred percent (100%) to the game and fish fund under W.S. 23-1-501.

Section 2.

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

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

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

(b) The tax imposed under section 1 of this act shall only be imposed in compliance with this section on and after July 1, 2017.
Section 3. This act is effective July 1, 2017.