

ENROLLED ACT NO. 49, HOUSE OF REPRESENTATIVES

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING  
2020 BUDGET SESSION

AN ACT relating to local sales and use tax; authorizing the deposit of certain specific purpose excise taxes into reserve accounts as specified; requiring approval from the governing body and qualified electors of a county; specifying the use of funds in reserve accounts; and providing for an effective date.

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

**Section 1.** W.S. 39-15-203(a)(iii)(B) and by creating a new subparagraph (H), 39-15-204(a)(iii), 39-15-211(b)(iv), 39-16-203(a)(ii)(B) and by creating a new subparagraph (H), 39-16-204(a)(ii) and 39-16-211(b)(iv) are amended to read:

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

(a) Taxable event. The following shall apply:

(iii) The following provisions apply to imposition of the specific purpose excise tax under W.S. 39-15-204(a)(iii):

(B) The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes may include one (1) time major maintenance, renovation or reconstruction of a specifically defined section of a public roadway and may include, in conjunction with another specific purpose, funding a reserve account as provided in subparagraph (H) of this paragraph. Specific purposes shall not include ordinary operations of local government except those operations related to a specific project or as authorized by subparagraph (H) of this paragraph;

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(H) If approved in the resolution adopted pursuant to subparagraph (A) of this paragraph and approved by the qualified electors pursuant to subparagraph (C) of this paragraph, a specified amount of revenue from the tax or the tax revenue from a specified period not to exceed the specified amount may be deposited into a reserve account. Funds in the reserve account may be invested as provided in W.S. 9-4-831 and may be expended for specific purposes previously authorized under this paragraph and for the ordinary operations of local government. A reserve account under this paragraph may be designated as a maintenance and sinking fund for a specific project or projects and the earnings and principal amount in the fund may be expended for the applicable project or projects. A reserve account under this paragraph may be designated as an inviolate account to constitute a permanent or perpetual trust fund which shall be invested in a manner to obtain the highest return possible consistent with preservation of the corpus. Any earnings from investment of the corpus of a permanent or perpetual trust fund designated under this subsection shall be deposited in a separate account and may be expended as authorized in this subparagraph.

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

(a) 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:

(iii) An excise tax not to exceed two percent (2%) upon retail sales of tangible personal property,

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admissions and services made within the county. The total excise tax imposed within any county under this paragraph shall not exceed two percent (2%). The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors and as provided in W.S. 39-15-211(b)(iv). Specific purposes shall not include ordinary operations of local government except those operations related to a specific project or as authorized by W.S. 39-15-203(a)(iii)(H);

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

(b) For all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(iii) the department shall:

(iv) If taxes collected exceed the amount necessary for the approved purpose, the excess funds shall be retained by the county treasurer for one (1) year for refund of overpayments of the tax imposed pursuant to this act upon order of the department. After one (1) year any interest earned on the excess funds and the excess funds less any refunds ordered shall be deposited in the applicable reserve account authorized by W.S. 39-15-203(a)(iii)(H) or transferred to the county or municipality as specified in the resolution adopted pursuant to W.S. 39-15-203(a)(iii)(A). If the resolution fails to specify how excess funds will be expended and after all approved purposes have been completed, the county treasurer shall transfer the excess funds less any refunds ordered to each city and town within the county in the proportion the population of the city or town bears to the population of the county and to the county in the proportion that the population of the unincorporated areas of the county bears to the population of the county. After

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a public hearing, with notice of the public hearing published in a newspaper of general circulation in the county at least thirty (30) days before the public hearing, the governing body of the county and each municipality may appropriate its proportion of excess funds for other specific purposes authorized by a majority vote of the governing body, which shall not include the ordinary operations of local government. Excess funds collected on the propositions approved prior to January 1, 1989, and any interest earned shall be retained by the county treasurer for use in any purposes approved by the electors in accordance with procedures set forth in this section and for refunds of overpayment of taxes imposed pursuant to this act upon the order of the department, except that, with the approval of the governing bodies adopting the initial resolution, the excess funds and any interest earned may be used for the needs of the project for which the tax was approved.

**39-16-203. Imposition.**

(a) Taxable event. The following shall apply:

(ii) The following provisions apply to imposition of the specific purpose excise tax under W.S. 39-16-204(a)(ii):

(B) The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes may include one (1) time major maintenance, renovation or reconstruction of a specifically defined section of a public roadway and may include, in conjunction with another specific purpose, funding a reserve account as provided in subparagraph (H) of this paragraph. Specific purposes shall not include

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ordinary operations of local government except those operations related to a specific project or as authorized by subparagraph (H) of this paragraph;

(H) If approved in the resolution adopted pursuant to subparagraph (A) of this paragraph and approved by the qualified electors pursuant to subparagraph (C) of this paragraph, a specified amount of revenue from the tax or the tax revenue from a specified period not to exceed the specified amount may be deposited into a reserve account. Funds in the reserve account may be invested as provided in W.S. 9-4-831 and may be expended for specific purposes previously authorized under this paragraph and for the ordinary operations of local government. A reserve account under this paragraph may be designated as a maintenance and sinking fund for a specific project or projects and the earnings and principal amount in the fund may be expended for the applicable project or projects. A reserve account under this paragraph may be designated as an inviolate account to constitute a permanent or perpetual trust fund which shall be invested in a manner to obtain the highest return possible consistent with preservation of the corpus. Any earnings from investment of the corpus of a permanent or perpetual trust fund designated under this subsection shall be deposited in a separate account and may be expended as authorized in this subparagraph.

**39-16-204. Taxation rate.**

(a) In addition to the state tax imposed under W.S. 39-16-101 through 39-16-111 any county of the state may impose the following excise taxes and any resort district may impose the tax authorized by paragraph (iv) of this subsection:

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(ii) An excise tax not to exceed two percent (2%) upon sales and storage, use and consumption of tangible personal property, within the county. The total excise tax imposed within any county under this paragraph shall not exceed two percent (2%). The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors and as provided in W.S. 39-16-211(b)(iv). Specific purposes shall not include ordinary operations of local government except those operations related to a specific project or as authorized by W.S. 39-16-203(a)(ii)(H);

**39-16-211. Distribution.**

(b) For all revenue collected by the department from the taxes imposed by W.S. 39-16-204(a)(ii), the department shall:

(iv) If taxes collected exceed the amount necessary for the approved purpose, the excess funds shall be retained by the county treasurer for one (1) year for refund of overpayments of the tax imposed pursuant to this act upon order of the department. After one (1) year any interest earned on the excess funds and the excess funds less any refunds ordered shall be deposited in the applicable reserve account authorized by W.S. 39-16-203(a)(ii)(H) or transferred to the county or municipality as specified in the resolution adopted pursuant to W.S. 39-16-203(a)(ii)(A). If the resolution fails to specify how excess funds will be expended and after all approved purposes have been completed, the county treasurer shall transfer the excess funds less any refunds ordered to each city and town within the county in the proportion the population of the city or town bears to the population of the county and to the county in the

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proportion that the population of the unincorporated areas of the county bears to the population of the county. After a public hearing, with notice of the public hearing published in a newspaper of general circulation in the county at least thirty (30) days before the public hearing, the governing body of the county and each municipality may appropriate its proportion of excess funds for other specific purposes authorized by a majority vote of the governing body, which shall not include the ordinary operations of local government. Excess funds collected on the propositions approved prior to January 1, 1989, and any interest earned shall be retained by the county treasurer for use in any purposes approved by the electors in accordance with procedures set forth in this section and for refunds of overpayment of taxes imposed pursuant to this act upon the order of the department, except that, with the approval of the governing bodies adopting the initial resolution, the excess funds and any interest earned may be used for the needs of the project for which the tax was approved.

**Section 2.**

(a) If a county imposed an excise tax under W.S. 39-15-204(a)(iii) or 39-16-204(a)(ii) prior to the effective date of this act, the governing body of the county may submit to the qualified electors of the county the question of whether to allow a specified amount of revenue from the tax or the tax revenue from a specified period not to exceed the specified amount to be deposited into a reserve account and expended as authorized by W.S. 39-15-203(a)(iii)(H) or 39-16-203(a)(ii)(H), as created by this act. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. No revenue from a tax imposed under W.S. 39-15-204(a)(iii) or 39-16-204(a)(ii)

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prior to the effective date of this act shall be deposited into a reserve account until the proposition authorizing such use is submitted in accordance with this section and approved by the vote of the majority of the qualified electors voting on the proposition.

(b) Before any proposition under this section shall be placed before the electors, a resolution approving the proposition and setting forth a procedure for qualification of a ballot question for placement on the ballot shall be adopted in the same manner as provided in W.S. 39-15-203(a)(iii)(A) and 39-16-203(a)(ii)(A).

(c) This section shall be repealed effective January 1, 2022.



ORIGINAL HOUSE  
BILL NO. HB0025

ENGROSSED

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**Section 3.** This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk