

HOUSE BILL NO. HB0179

Optional municipal tax-election.

Sponsored by: Representative(s) Zwonitzer and Senator(s)
Case

A BILL

for

1 AN ACT relating to taxation and revenue; removing the
2 requirement that a proposition for a municipal sales and
3 use tax be voted on only at a general election; and
4 providing for an effective date.

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

7

8 **Section** **1.** W.S. 39-15-203(a)(vi)(D) and
9 39-16-203(a)(v)(D) are amended to read:

10

11 **39-15-203. Imposition.**

12

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

14

1 (vi) The following provisions apply to
2 imposition of the municipal tax under W.S.
3 39-15-204(a)(vii):
4

5 (D) No tax shall be imposed under this
6 paragraph until a specific proposition to impose the tax is
7 approved by a vote of the majority of the qualified
8 electors voting on the specific proposition ~~in a general~~
9 election at an election on a day authorized for bond
10 elections under W.S. 22-21-103. The purpose of the tax and
11 the maximum estimated amount of revenue to be collected
12 shall be specified in the proposition. The election shall
13 be held in accordance with W.S. 22-21-101 through
14 22-21-112. Any excise tax imposed under this paragraph
15 shall commence as provided by W.S. 39-15-207(c) following
16 the election approving the imposition of the tax;

17
18 **39-16-203. Imposition.**
19

20 (a) Taxable event. The following shall apply:
21

22 (v) The following provisions apply to imposition
23 of the municipal tax under W.S. 39-16-204(a)(vi):

1

2 (D) No tax shall be imposed under this
3 paragraph until a specific proposition to impose the tax is
4 approved by a vote of the majority of the qualified
5 electors voting on the specific proposition ~~in a general~~
6 election at an election on a day authorized for bond
7 elections under W.S. 22-21-103. The purpose of the tax and
8 the maximum estimated amount of revenue to be collected
9 shall be specified in the proposition. The election shall
10 be held in accordance with W.S. 22-21-101 through
11 22-21-112. Any excise tax imposed under this paragraph
12 shall commence as provided by W.S. 39-16-207(c) following
13 the election approving the imposition of the tax;

14

15 **Section 2.** This act is effective July 1, 2021.

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(END)