Sales tax-national parks and monuments entrance fees.

FISCAL NOTE

The fiscal impact, in the form of a potential increase in revenues, is indeterminable. The Department of Revenue (the Department) indicates there may be an issue with imposing a sales tax on National Park entrance fees, as these are federal funds.

The Department estimates a total revenue increase of approximately \$7.7 million per year beginning in FY 2022, with roughly \$2.5 million to be distributed to local governments, roughly \$2.6 million to be deposited in the Wyoming wildlife & natural resource trust account and roughly \$2.6 million to be deposited in the Wyoming wildlife & natural resource trust income account.

These estimates are based on several web searches indicating the number of visitors into Grand Teton National Park in 2019 to be approximately 3.41 million and an average entrance fee of \$35.00. Estimates for the number of visitors entering Yellowstone National Park are from the two entrances in Wyoming: one in Teton County and one in Park County. Teton County entrances are reported to be approximately 204,227 and Park County entrances are reported to be approximately 204,227 and Park County entrances are reported to be approximately 115,599 in 2019, using an average entrance fee of \$35.00. The potential revenue from national monuments is indeterminable.

NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED

This bill has <u>administrative impact</u> that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Department of Revenue

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