

HOUSE BILL NO. HB0192

Sales tax-national parks and monuments entrance fees.

Sponsored by: Representative(s) Sommers and Senator(s)
Driskill and Hicks

A BILL

for

1 AN ACT relating to sales tax; providing for the imposition
2 of sales tax on entrance fees to national parks and
3 monuments; specifying distribution of the tax and
4 limitations on expenditures; and providing for an effective
5 date.

6

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

8

9 **Section 1.** W.S. 9-15-103(b), (d)(intro) and by
10 creating a new subsection (s), 39-15-103(a)(i) by creating
11 a new subparagraph (Q) and 39-15-111(b)(intro) and by
12 creating a new subsection (r) are amended to read:

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1 **9-15-103. Wyoming wildlife and natural resource trust**
2 **account created; income account created; expenditures;**
3 **purposes.**

4
5 (b) The state treasurer shall credit annually to a
6 Wyoming wildlife and natural resource trust income account
7 the interest earned from investment of the trust account
8 corpus and other revenues as provided by law. The
9 legislature may, from time to time, appropriate funds
10 directly to the income account for distribution in
11 accordance with the terms of this act. Such specially
12 appropriated funds shall be credited directly by the state
13 treasurer to the income account and are available to the
14 board for award of grants as otherwise permitted by this
15 act.

16
17 (d) The board may expend funds from the income
18 account for staffing and other administrative expenses
19 authorized under this act. Subject to the limitation
20 imposed by subsection (s) of this section, additional
21 disbursements from the income account shall be for the
22 following purposes:

23

1 (s) Funds deposited in the Wyoming wildlife and
2 natural resource trust income account pursuant to W.S.
3 39-15-111(r) shall be expended on projects to enhance and
4 preserve wildlife habitat or to reduce human wildlife
5 conflicts.

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7 **39-15-103. Imposition.**

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

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

13
14 (Q) The sales price paid to enter a
15 national park or national monument.

16
17 **39-15-111. Distribution.**

18
19 (b) Revenues earned under W.S. 39-15-104 during each
20 fiscal year shall be recognized as revenue during that
21 fiscal year for accounting purposes. Except as otherwise
22 provided in ~~subsection~~subsections (p) and (r) of this

1 section, for all revenue collected by the department under
2 W.S. 39-15-104 the department shall:

3

4 (r) One-half (1/2) of the revenue attributable to the
5 excise tax imposed by W.S. 39-15-103(a)(i)(Q) shall be
6 deposited in the Wyoming wildlife and natural resource
7 trust account created by W.S. 9-15-103(a) and the remaining
8 one-half (1/2) shall be deposited in the Wyoming wildlife
9 and natural resource trust income account created by W.S.
10 9-15-103(b).

11

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

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14

(END)