

**FISCAL NOTE**

	FY 2023	FY 2024	FY 2025
<b>NON-ADMINISTRATIVE IMPACT</b>			
Anticipated Revenue (decrease)			
WYOMING TOURISM ACCOUNT	(\$800)	(\$850)	(\$900)
WYOMING TOURISM RESERVE ACCOUNT	(\$200)	(\$250)	(\$275)

Source of revenue (decrease):

This bill provides an exemption from the statewide lodging tax for guides and outfitters providing temporary shelter.

Assumptions:

The statewide lodging tax for guides and outfitters was implemented on July 1, 2021. Therefore, estimates are based on the average collections from third quarter 2021 returns filed by guides and outfitters reporting the statewide lodging tax. These estimates do not include the revenue from the 2% county guarantee portion of the statewide lodging tax, as that portion of the tax is only collected in those jurisdictions that did not impose a local lodging tax. The Department of Revenue does not have information to provide an estimate for that component. It should be noted that guides and outfitters would still be subject to the sales tax on the food and lodging portion of their services. This exemption applies to the statewide lodging tax on temporary structures only. Lodging provided by outfitters and guides in permanent structures would still be subject to the statewide lodging tax.

**NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED**

This bill has administrative impact 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