

**HB0169H2004**

1 Delete the Williams second reading amendment (HB0169H2002/A)  
2 entirely and further amend as follows:  
3  
4 Page 1-line 2 After "exemption;" insert "providing a sales  
5 and use tax to provide funding to local  
6 governments due to the decrease in revenue  
7 from the property tax exemption;" delete  
8 "providing;"  
9  
10 Page 1-line 3 Delete "a sunset date;" delete "providing".  
11  
12 Page 1-line 4 Delete "appropriations;"  
13  
14 Page 1-line 9 Delete "and" and insert ","; after "39-13-  
15 102(k)" insert ", 39-15-104 by creating a new  
16 subsection (j), 39-15-111(b)(intro) and by  
17 creating a new subsection (r), 39-16-104 by  
18 creating a new subsection (g) and  
19 39-16-111(b)(intro)".  
20  
21 Page 2-lines 21 through 23 Delete entirely and renumber as  
22 necessary.  
23  
24 Page 3 Delete entirely.  
25  
26 Page 4-lines 1 through 14 Delete entirely.  
27  
28 Page 5-after line 4 Insert:  
29  
30 **"39-15-104. Taxation rate.**  
31  
32 (j) In addition to the sales tax under subsections (a) and  
33 (b) of this section, and subject to the provisions of W.S.  
34 39-15-111(r)(ii), beginning July 1, 2025 there is imposed an  
35 additional sales tax as provided in this subsection. The additional  
36 sales tax imposed under this subsection shall not apply to sales  
37 to industrial facilities as defined by W.S. 35-12-102(a)(vii) that  
38 are subject to permitting by the industrial siting council under  
39 W.S. 35-12-101 through 35-12-119 during the period of permitting  
40 and construction of the industrial facility. The revenue from the  
41 tax under this subsection shall be distributed as provided in W.S.  
42 39-15-111(r). The rate of the sales tax under this subsection shall  
43 be determined as follows:  
44

1           (i) Except as provided in paragraph (ii) or (iii) of  
2 this subsection, the rate of the additional tax shall be seventy-  
3 five hundredths percent (0.75%), which shall be administered as if  
4 the sales tax rate under subsections (a) and (b) of this section  
5 was increased from four percent (4%) to four and seventy-five  
6 hundredths percent (4.75%);

7  
8           (ii) The additional rate specified under paragraph (i)  
9 of this subsection may be reduced in intervals of one quarter of  
10 one percent (0.25%) if the governor certifies to the department  
11 that the amount of the tax together with funds in the property tax  
12 reduction and replacement account are sufficient to provide all  
13 payments under W.S. 39-15-111(r)(i);

14  
15           (iii) The additional rate specified under paragraph (i)  
16 of this subsection shall be reduced by the department to zero  
17 percent (0%) effective on July 1 if for any reason the exemption  
18 under W.S. 39-11-105(a)(xlvi) is unavailable for that tax year.

19  
20           **39-15-111. Distribution.**

21  
22           (b) Revenues earned under W.S. 39-15-104 during each fiscal  
23 year shall be recognized as revenue during that fiscal year for  
24 accounting purposes. Except as otherwise provided in subsection  
25 subsections (p) and (r) of this section, for all revenue collected  
26 by the department under W.S. 39-15-104 the department shall:

27  
28           (r) An amount equal to the tax revenue collected that is  
29 attributable to the tax under W.S. 39-15-104(j) and 39-16-104(g)  
30 shall be transferred to the property tax reduction and replacement  
31 account, which is hereby created. All funds within the account  
32 shall be invested by the state treasurer as provided by law and  
33 all investment earnings from the account shall be credited to the  
34 account. An amount in the account equal to the tax revenue  
35 collected that is attributable to the tax under W.S. 39-15-104(j)  
36 and 39-16-104(g) from July 1 of each year through June 30 of the  
37 following year shall be distributed as follows:

38  
39           (i) An amount determined under this paragraph to each  
40 county, to be distributed by county treasurers in the same manner  
41 property taxes are distributed as provided in W.S.  
42 39-13-111(a)(i). On or before September 1, county treasurers shall  
43 certify to the department the exemptions granted under W.S.  
44 39-11-105(a)(xlvi). The amount calculated for each county shall be  
45 determined and distributed not later than June 30 of each year  
46 based on the amount of revenue that the county and each  
47 governmental entity within the county lost in the immediately

1 preceding tax year as a result of the property tax exemption under  
2 W.S. 39-11-105(a)(xlvi). If the amount available to distribute  
3 under this subsection is insufficient to fully reimburse each  
4 county and governmental entity in the county as provided in this  
5 paragraph, the amount provided to each county shall be  
6 proportionally reduced based on the amount of revenue available.  
7 Beginning January 1, 2026, the amount calculated for a county under  
8 this paragraph shall not include any amount for mills that are  
9 assessed for the repayment of bonds;

10  
11 (ii) Any amount remaining after the distributions in  
12 paragraph (i) of this subsection shall remain in the property tax  
13 reduction and replacement account. The legislature shall annually  
14 review the amounts in the account and shall consider using any  
15 funds in the account for direct distributions to local governments.

16  
17 **39-16-104. Taxation rate.**

18  
19 (g) In addition to the use tax under subsections (a) and (b)  
20 of this section, and subject to the provisions of W.S.  
21 39-15-111(r), beginning July 1, 2025 there is imposed an additional  
22 use tax as provided in this subsection. The additional use tax  
23 imposed under this subsection shall not apply to purchases by  
24 industrial facilities as defined by W.S. 35-12-102(a)(vii) that  
25 are subject to permitting by the industrial siting council under  
26 W.S. 35-12-101 through 35-12-119 during the period of permitting  
27 and construction of the industrial facility. The revenue from the  
28 tax under this subsection shall be distributed as provided in W.S.  
29 39-15-111(r). The rate of the use tax under this subsection shall  
30 be determined as follows:

31  
32 (i) Except as provided in paragraph (ii) or (iii) of  
33 this subsection, the rate of the additional tax shall be seventy-  
34 five hundredths percent (0.75%), which shall be administered as if  
35 the use tax rate under subsections (a) and (b) of this section was  
36 increased from four percent (4%) to four and seventy-five  
37 hundredths percent (4.75%);

38  
39 (ii) The additional rate specified under paragraph (i)  
40 of this subsection may be reduced in intervals of one quarter of  
41 one percent (0.25%) if the governor certifies to the department  
42 that the amount of the tax together with funds in the property tax  
43 reduction and replacement account are sufficient to provide all  
44 payments under W.S. 39-15-111(r)(i);

45  
46 (iii) The additional rate specified under paragraph (i)  
47 of this subsection shall be reduced by the department to zero

1 percent (0%) effective on July 1 if for any reason the exemption  
2 under W.S. 39-11-105(a)(xlvi) is unavailable for that tax year.

3  
4 **39-16-111. Distribution.**

5  
6 (b) Revenues earned under this article during each fiscal  
7 year shall be recognized as revenue during that fiscal year for  
8 accounting purposes. Except as provided in W.S. 39-15-111(r) for  
9 revenue attributable to the tax under W.S. 39-16-104(g), revenue  
10 collected by the department from the taxes imposed by this article  
11 shall be transferred to the state treasurer who shall, as specified  
12 by the department:".

13  
14 Page 5-line 11 Delete ":".

15  
16 Page 5-lines 13 through 15 Delete entirely.

17  
18 Page 5-line 17 Delete "(ii) Nothing" and insert "nothing".

19  
20 Page 6-lines 1 through 15 Delete entirely.

21  
22 Page 6-line 17 Delete "**Section 5.**" and insert "**Section 4.**".  
23 HARSHMAN