

**FISCAL NOTE**

The fiscal impact, in the form of decreased sales tax distributions to the General Fund and changes to sales tax distributions to local entities, is indeterminable.

Sales taxes collected by the Department of Revenue (DOR) from remote sellers for sales sourced to the Wind River Indian Reservation would be distributed to the Eastern Shoshone Tribe and Northern Arapaho Tribe. The DOR would deduct 1 percent to cover administration expenses for deposit to the General Fund. The remaining amount would be paid to each tribe as determined by separate agreement between the tribe and the State of Wyoming. If an agreement is not in effect with a tribe, any unpaid amount would be retained by the DOR in the account from which the funds would be paid until such time as agreements are reached.

The DOR cannot identify the sales taxes currently collected from remote sellers for sales sourced to the Wind River Indian Reservation. The DOR indicates the sales tax that would be distributed to the tribes could approach \$1.6 million per year, based on FY 2024 sales taxes collected for online shopping (NAICS code 4541) in Fremont County and the assumption that 39 percent of Fremont County's population lives on the Wind River Indian Reservation. This distribution to the tribes would result in corresponding decreased sales tax distributions to the General Fund and to local governments of roughly \$900,000 and \$700,000 respectively.

**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