

## HOUSE BILL NO. HB0212

Local sales and use tax amendments.

Sponsored by: Representative(s) Allemand, Bear, Lien,  
Locke, Riggins and Strock and Senator(s) Ide  
and Scott

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the  
2 number of local entities required to approve provisions  
3 related to specified local sales and use taxes; decreasing  
4 the amount of time between elections for specified local  
5 sales and use taxes; repealing provisions related to the  
6 optional municipal sales and use tax; specifying  
7 applicability; and providing for an effective date.

8

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

10

11 **Section 1.** W.S. 39-15-203(a)(i)(B), (C), (F)(intro),  
12 (ii)(C), (iii)(A), (v)(B) and (C), 39-15-204(a)(intro),  
13 39-16-203(a)(i)(B), (C), (F)(intro), (ii)(A), (iv)(B) and  
14 (C) and 39-16-204(a)(intro) are amended to read:

15

1           **39-15-203. Imposition.**

2

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

4

5                   (i) The following provisions apply to imposition  
6 of the general purpose excise tax under W.S.  
7 39-15-204(a)(i):

8

9                   (B) The proposition to impose an excise tax  
10 shall be at the expense of the county and be submitted to  
11 the electors of the county upon the receipt by the board of  
12 county commissioners of a petition requesting the election  
13 signed by at least five percent (5%) of the electors of the  
14 county or of a resolution approving the proposition from  
15 the governing body of the county and the governing bodies  
16 of at least ~~fifty percent (50%)~~ two-thirds (2/3) of the  
17 incorporated municipalities within the county. If proposed  
18 by petition by electors, the number of electors required  
19 shall be determined by the number of votes cast at the last  
20 general election. The election shall be at the direction  
21 and under the supervision of the board of county  
22 commissioners;

23

1           (C) The proposition may be submitted at an  
2 election held on a date authorized under W.S. 22-21-103. A  
3 notice of election shall be given in at least one (1)  
4 newspaper of general circulation published in the county in  
5 which the election is to be held, and the notice shall  
6 specify the object of the election. The notice shall be  
7 published at least once each week for a thirty (30) day  
8 period preceding the election. At the election the ballots  
9 shall contain the words "for the county sales and use tax"  
10 and "against the county sales and use tax". If a portion  
11 of the proceeds from the tax will be used for economic  
12 development as provided by W.S. 39-15-211(a)(i), the ballot  
13 shall contain the words "a portion (or specific percentage)  
14 of the tax proceeds shall be used for economic development"  
15 in a clear and appropriate manner. If the proposition is  
16 approved the same proposition shall be submitted at  
17 subsequent general elections as provided in this  
18 subparagraph until the proposition is defeated. If the tax  
19 proposed is approved after July 1, 1989, the same  
20 proposition shall be submitted at every other subsequent  
21 general election until the proposition is defeated. However  
22 in those counties where the tax is not in effect, the  
23 county commissioners with the concurrence of the governing

1 bodies of ~~fifty percent (50%)~~ two-thirds (2/3) of the  
2 municipalities may establish the initial term of the tax at  
3 ~~four (4)~~ two (2) years. If the term of the tax is limited  
4 to two (2) years, the term of the tax shall be stated in  
5 the proposition submitted to the voters. If ~~a proposition~~  
6 ~~establishing the term of the tax at four (4) years is~~  
7 approved, the proposition shall be submitted at the ~~second~~  
8 next general election and at every subsequent general  
9 election ~~following the election at which the proposition~~  
10 ~~was initially approved and at the general election held~~  
11 ~~every four (4) years~~ thereafter until the proposition is  
12 defeated;

13

14 (F) In lieu of the requirements of  
15 subparagraph (C) of this paragraph providing for the  
16 submission of the proposition at subsequent elections, the  
17 tax authorized under W.S. 39-15-204(a)(i) may be continued  
18 ~~by an election or by a resolution as provided in this~~  
19 ~~subparagraph. For the tax to be continued by an election,~~  
20 ~~the county commissioners, with the concurrence of the~~  
21 ~~governing bodies of fifty percent (50%) of the~~  
22 ~~municipalities, shall submit a proposition to the voters~~  
23 ~~establishing the term of the tax as permanent. The~~

1 ~~proposition under this subparagraph shall be submitted in~~  
2 ~~the same manner as a proposition to impose the tax under~~  
3 ~~subparagraph (C) of this paragraph provided that the~~  
4 ~~proposition shall be submitted as a separate question at~~  
5 ~~the same election with a proposition to impose or continue~~  
6 ~~the tax under subparagraph (C) of this paragraph. The tax~~  
7 ~~may be continued by resolution,~~ subject to the following  
8 terms and conditions:  
9

10 (ii) The following provisions apply to  
11 imposition of the lodging excise tax under W.S.  
12 39-15-204(a)(ii):  
13

14 (C) The proposition to impose an excise tax  
15 shall be at the expense of the county and be submitted to  
16 the electors of the county upon the receipt by the board of  
17 county commissioners of a petition requesting the election  
18 signed by at least five percent (5%) of the electors of the  
19 county or of a resolution approving the proposition from  
20 the governing body of the county and the governing bodies  
21 of at least ~~fifty percent (50%)~~ two-thirds (2/3) of the  
22 incorporated municipalities within the county. If proposed  
23 by petition by electors, the number of electors required

1 shall be determined by the number of votes cast at the last  
2 general election. The election shall be at the direction  
3 and under the supervision of the board of county  
4 commissioners;

5

6 (iii) The following provisions apply to  
7 imposition of the specific purpose excise tax under W.S.  
8 39-15-204(a)(iii):

9

10 (A) Before any proposition to impose the  
11 tax or incur the debt shall be placed before the electors,  
12 the governing body of a county and the governing bodies of  
13 at least ~~fifty percent (50%)~~ two-thirds (2/3) of the  
14 incorporated municipalities within the county shall adopt a  
15 resolution approving the proposition, setting forth a  
16 procedure for qualification of a ballot question for  
17 placement on the ballot and specifying how excess funds  
18 shall be expended;

19

20 (v) The following provisions apply to imposition  
21 of the excise tax under W.S. 39-15-204(a)(vi) the purpose  
22 of which is economic development:

23

1                   (B) The proposition to impose an excise tax  
2 shall be at the expense of the county and be submitted to  
3 the electors of the county upon the receipt by the board of  
4 county commissioners of a petition requesting the election  
5 signed by at least five percent (5%) of the electors of the  
6 county or of a resolution approving the proposition from  
7 the governing body of the county and the governing bodies  
8 of at least ~~fifty percent (50%)~~ two-thirds (2/3) of the  
9 incorporated municipalities within the county. If proposed  
10 by petition by electors, the number of electors required  
11 shall be determined by the number of votes cast at the last  
12 general election. The election shall be at the direction  
13 and under the supervision of the board of county  
14 commissioners;

15  
16                   (C) The proposition may be submitted at an  
17 election held on a date authorized under W.S. 22-21-103. A  
18 notice of election shall be given in at least one (1)  
19 newspaper of general circulation published in the county in  
20 which the election is to be held, and the notice shall  
21 specify the object of the election. The notice shall be  
22 published at least once each week for a thirty (30) day  
23 period preceding the election. At the election the ballots

1 shall contain the words "for the county sales and use tax  
2 for economic development" and "against the county sales and  
3 use tax for economic development". If the tax proposed is  
4 approved, the same proposition shall be submitted at every  
5 other subsequent general election until the proposition is  
6 defeated. However, the county commissioners with the  
7 concurrence of the governing bodies of ~~fifty percent (50%)~~  
8 two-thirds (2/3) of the municipalities may establish the  
9 initial term of the tax at ~~four (4)~~ two (2) years. If the  
10 term of the tax is limited to two (2) years, the term of  
11 the tax shall be stated in the proposition submitted to the  
12 voters. If ~~a proposition establishing the term of the tax~~  
13 ~~at four (4) years is~~ approved, the proposition shall be  
14 submitted at the ~~second~~ next general election and at every  
15 subsequent general election ~~following the election at which~~  
16 ~~the proposition was initially approved and at the general~~  
17 ~~election held every four (4) years~~ thereafter until the  
18 proposition is defeated;

19

20 **39-15-204. Taxation rate.**

21

22 (a) In addition to the state tax imposed under W.S.  
23 39-15-101 through 39-15-111 any county of the state may



1 impose the following excise taxes and any city or town may  
2 impose the ~~taxes~~tax authorized by ~~paragraphs~~paragraph  
3 (ii) ~~and (vii)~~ of this subsection and any resort district  
4 may impose the tax authorized by paragraph (v) of this  
5 subsection:

6

7 **39-16-203. Imposition.**

8

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

10

11 (i) The following provisions apply to imposition  
12 of the general purpose excise tax under W.S.  
13 39-16-204(a)(i):

14

15 (B) The proposition to impose an excise tax  
16 shall be at the expense of the county and be submitted to  
17 the electors of the county upon the receipt by the board of  
18 county commissioners of a petition requesting the election  
19 signed by at least five percent (5%) of the electors of the  
20 county or of a resolution approving the proposition from  
21 the governing body of the county and the governing bodies  
22 of at least ~~fifty percent (50%)~~two-thirds (2/3) of the  
23 incorporated municipalities within the county. If proposed

1 by petition by electors, the number of electors required  
2 shall be determined by the number of votes cast at the last  
3 general election. The election shall be at the direction  
4 and under the supervision of the board of county  
5 commissioners;

6

7 (C) The proposition may be submitted at an  
8 election held on a date authorized under W.S. 22-21-103. A  
9 notice of election shall be given in at least one (1)  
10 newspaper of general circulation published in the county in  
11 which the election is to be held, and the notice shall  
12 specify the object of the election. The notice shall be  
13 published at least once each week for a thirty (30) day  
14 period preceding the election. At the election the ballots  
15 shall contain the words "for the county sales and use tax"  
16 and "against the county sales and use tax". If a portion  
17 of the proceeds from the tax will be used for economic  
18 development as provided by W.S. 39-16-211(a)(i), the ballot  
19 shall contain the words "a portion (or specific percentage)  
20 of the proceeds will be used for economic development" in a  
21 clear and appropriate manner. If the proposition is  
22 approved the same proposition shall be submitted at  
23 subsequent general elections as provided in this

1 subparagraph until the proposition is defeated. If the tax  
2 proposed is approved after July 1, 1989, the same  
3 proposition shall be submitted at every other subsequent  
4 general election until the proposition is defeated.  
5 However in those counties where the tax is not in effect,  
6 the county commissioners with the concurrence of the  
7 governing bodies of ~~fifty percent (50%)~~ two-thirds (2/3) of  
8 the municipalities may establish the initial term of the  
9 tax at ~~four (4)~~ two (2) years. If the term of the tax is  
10 limited to two (2) years, the term of the tax shall be  
11 stated in the proposition submitted to the voters. If a  
12 ~~proposition establishing the term of the tax at four (4)~~  
13 ~~years is~~ approved, the proposition shall be submitted at  
14 the ~~second~~ next general election and at every subsequent  
15 general election ~~following the election at which the~~  
16 ~~proposition was initially approved and at the general~~  
17 ~~election held every four (4) years~~ thereafter until the  
18 proposition is defeated;

19

20 (F) In lieu of the requirements of  
21 subparagraph (C) of this paragraph providing for the  
22 submission of the proposition at subsequent elections, the  
23 tax authorized under W.S. 39-16-204(a)(i) may be continued

1 ~~by an election or by a resolution as provided in this~~  
2 ~~subparagraph. For the tax to be continued by an election,~~  
3 ~~the county commissioners, with the concurrence of the~~  
4 ~~governing bodies of fifty percent (50%) of the~~  
5 ~~municipalities, shall submit a proposition to the voters~~  
6 ~~establishing the term of the tax as permanent. The~~  
7 ~~proposition under this subparagraph shall be submitted in~~  
8 ~~the same manner as a proposition to impose the tax under~~  
9 ~~subparagraph (C) of this paragraph provided that the~~  
10 ~~proposition shall be submitted as a separate question at~~  
11 ~~the same election with a proposition to impose or continue~~  
12 ~~the tax under subparagraph (C) of this paragraph. The tax~~  
13 ~~may be continued by resolution,~~ subject to the following  
14 terms and conditions:

15  
16 (ii) The following provisions apply to  
17 imposition of the specific purpose excise tax under W.S.  
18 39-16-204(a)(ii):

19  
20 (A) Before any proposition to impose the  
21 tax or incur the debt shall be placed before the electors,  
22 the governing body of a county and the governing bodies of  
23 at least ~~fifty percent (50%)~~ two-thirds (2/3) of the

1 incorporated municipalities within the county shall adopt a  
2 resolution approving the proposition, setting forth a  
3 procedure for qualification of a ballot question for  
4 placement on the ballot and specifying how excess funds  
5 shall be expended;

6

7 (iv) The following provisions apply to  
8 imposition of the excise tax under W.S. 39-16-204(a)(v) the  
9 purpose of which is economic development:

10

11 (B) The proposition to impose an excise tax  
12 shall be at the expense of the county and be submitted to  
13 the electors of the county upon the receipt by the board of  
14 county commissioners of a petition requesting the election  
15 signed by at least five percent (5%) of the electors of the  
16 county or of a resolution approving the proposition from  
17 the governing body of the county and the governing bodies  
18 of at least ~~fifty percent (50%)~~ two-thirds (2/3) of the  
19 incorporated municipalities within the county. If proposed  
20 by petition by electors, the number of electors required  
21 shall be determined by the number of votes cast at the last  
22 general election. The election shall be at the direction

1 and under the supervision of the board of county  
2 commissioners;

3  
4 (C) The proposition may be submitted at an  
5 election held on a date authorized under W.S. 22-21-103. A  
6 notice of election shall be given in at least one (1)  
7 newspaper of general circulation published in the county in  
8 which the election is to be held, and the notice shall  
9 specify the object of the election. The notice shall be  
10 published at least once each week for a thirty (30) day  
11 period preceding the election. At the election the ballots  
12 shall contain the words "for the county sales and use tax  
13 for economic development" and "against the county sales and  
14 use tax for economic development". If the tax proposed is  
15 approved the same proposition shall be submitted at every  
16 other subsequent general election until the proposition is  
17 defeated. However, the county commissioners with the  
18 concurrence of the governing bodies of ~~fifty percent (50%)~~  
19 two-thirds (2/3) of the municipalities may establish the  
20 initial term of the tax at ~~four (4)~~ two (2) years. If the  
21 term of the tax is limited to two (2) years, the term of  
22 the tax shall be stated in the proposition submitted to the  
23 voters. If ~~a proposition establishing the term of the tax~~

1 ~~at four (4) years is~~ approved, the proposition shall be  
2 submitted at the ~~second~~ next general election and at every  
3 subsequent general election ~~following the election at which~~  
4 ~~the proposition was initially approved and at the general~~  
5 ~~election held every four (4) years~~ thereafter until the  
6 proposition is defeated;

7

8 **39-16-204. Taxation rate.**

9

10 (a) In addition to the state tax imposed under W.S.  
11 39-16-101 through 39-16-111, any county of the state may  
12 impose the following excise taxes, ~~any city or town may~~  
13 ~~impose the tax authorized by paragraph (vi) of this~~  
14 ~~subsection~~ and any resort district may impose the tax  
15 authorized by paragraph (iv) of this subsection:

16

17 **Section 2.** W.S. 39-15-203(a)(vi), 39-15-204(a)(vii),  
18 39-15-211(d), 39-16-203(a)(v), 39-16-204(a)(vi) and  
19 39-16-211(d) are repealed.

20

21 **Section 3.**

22

1           (a) Any municipal sales and use taxes that were  
2 approved before the effective date of this act under W.S.  
3 39-15-204(a)(vii) and 39-16-204(a)(vi), as repealed by  
4 section 2 of this act, shall remain in effect until January  
5 1, 2027.

6  
7           (b) For municipalities that approved a sales and use  
8 tax for a four (4) year period at the 2024 general  
9 election, those municipalities shall vote on the sales and  
10 use tax again at the 2028 general election and at every  
11 general election thereafter in accordance with this act.

12

13           **Section 4.** This act is effective January 1, 2026.

14

15

(END)