

## HOUSE BILL NO. HB0058

Voter approval for mill levy imposition.

Sponsored by: Representative(s) Neiman, Bratten, Haroldson, Heiner, Lien, Rodriguez-Williams and Schmid and Senator(s) Salazar and Steinmetz

## A BILL

for

1 AN ACT relating to taxation; requiring elections for the  
2 imposition of specified mill levies for recreational  
3 purposes, boards of cooperative educational services and  
4 special school taxes; specifying dates of the elections;  
5 specifying applicability; providing for the expiration of  
6 existing specified mill levies; and providing for an  
7 effective date.

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

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11       **Section 1.** W.S. 18-9-201(b), 21-20-109(a) and  
12 21-20-110(b) and (h) are amended to read:

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1           **18-9-201. Recreational facilities and systems of**  
2   **public recreation; authority to establish and maintain;**  
3   **joint action by political subdivision; tax levies; removal.**

4

5           (b) The board of county commissioners may levy and  
6   expend funds for recreational purposes. Any levy imposed by  
7   a school district for recreational facilities and systems  
8   of public recreation shall not exceed one (1) mill on the  
9   assessed valuation of a school district. A levy for  
10   recreational facilities and systems of public recreation  
11   imposed by a school district is in addition to the tax  
12   limitations stated in W.S. 21-13-102. No tax shall be  
13   levied under this subsection until a proposition to impose  
14   the levy is submitted to a vote of the qualified electors  
15   of the county or school district and a majority of all  
16   votes cast within the county or school district vote in  
17   favor of imposing the additional tax levy. The proposition  
18   to impose the additional tax levy shall be submitted at an  
19   election held on the same date of the general election. The  
20   board of county commissioners shall publish notice of the  
21   election in a newspaper of general circulation in the  
22   county or school district and the election shall be  
23   conducted in accordance with the procedures provided by

1       W.S. 22-22-301 through 22-22-304. The term of the tax levy  
2       shall be four (4) years and the term of the tax levy shall  
3       be stated in the proposition submitted to the voters. If a  
4       proposition establishing the tax levy is approved, to  
5       continue the tax levy the proposition shall be submitted at  
6       the second general election following the election at which  
7       the proposition was initially approved and at the general  
8       election held every four (4) years thereafter until the  
9       proposition is defeated.

10

11       **21-20-109. Special school district tax for board of**  
12       **cooperative educational services; election not required;**  
13       **determination of levy amount.**

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15       (a) For the purpose of maintaining programs offered  
16       by a board of cooperative educational services, the school  
17       districts comprising the board may levy a special school  
18       district tax not to exceed one-half (1/2) mill on the  
19       assessed value of the member districts. ~~The vote of the~~  
20       ~~electors within the member districts shall not be required~~  
21       ~~for the tax levy~~ No tax shall be levied under this section  
22       until a proposition to impose the levy is submitted to a  
23       vote of the qualified electors of the member school

1   districts comprising the board and a majority of all votes  
2   cast within the member districts vote in favor of imposing  
3   the additional tax levy. The proposition to impose the  
4   additional tax levy shall be submitted at an election held  
5   on the same date of the general election. The board shall  
6   publish notice of the election within a newspaper of  
7   general circulation in the affected districts and the  
8   election shall be conducted in accordance with the  
9   procedures provided by W.S. 22-22-301 through 22-22-304.  
10   The term of the tax levy shall be four (4) years and the  
11   term of the tax levy shall be stated in the proposition  
12   submitted to the voters. If a proposition establishing the  
13   tax levy is approved, to continue the tax levy the  
14   proposition shall be submitted at the second general  
15   election following the election at which the proposition  
16   was initially approved and at the general election held  
17   every four (4) years thereafter until the proposition is  
18   defeated. Each member school district shall be responsible  
19   for the costs incident to the election and shall pay an  
20   equally proportioned share of the costs as determined by  
21   the county clerk.

22

1           **21-20-110. Additional special school district tax;**  
2   **election; limitations; special community college district**  
3   **levy.**

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5           (b) ~~Except as provided by subsection (h) of this~~  
6 ~~section,~~ No additional tax shall be levied under this  
7 section until a proposition to impose the levy is submitted  
8 to a vote of the qualified electors of the member school  
9 districts comprising the board and a majority of all votes  
10 cast within the member districts vote in favor of imposing  
11 the additional tax levy. The proposition to impose the  
12 additional levy shall be submitted at an election held on ~~a~~  
13 the same date ~~authorized under W.S. 22-21-103 of the~~  
14 general election. The board shall publish notice of the  
15 election within a newspaper of general circulation in the  
16 affected districts and the election shall be conducted in  
17 accordance with the procedures provided by W.S. 22-22-301  
18 through 22-22-304. The term of the tax shall be four (4)  
19 years and the term of the tax shall be stated in the  
20 proposition submitted to the voters. If a proposition  
21 establishing the tax is approved, to continue the tax the  
22 proposition shall be submitted at the second general  
23 election following the election at which the proposition

1 was initially approved and at the general election held  
2 every four (4) years thereafter until the proposition is  
3 defeated. Each member school district shall pay all be  
4 responsible for the costs incident to the election within  
5 its district or if a concurrent election, and shall pay an  
6 equally proportioned share of the costs as determined by  
7 the county clerk.

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9 (h) In addition to subsection (a) of this section,  
10 the board of trustees of any community college district  
11 participating in an agreement under W.S. 21-20-104 may levy  
12 a special levy of not to exceed one-half (1/2) mill on the  
13 assessed value of the district. for a period not to exceed  
14 two (2) years. Any levy imposed under this subsection shall  
15 be used solely for purposes of maintaining programs offered  
16 by the board of cooperative educational services of which  
17 the district is a participant and when combined with any  
18 levy imposed under subsection (a) of this section, shall  
19 not exceed two (2) mills. A determination by the board to  
20 impose the levy shall be made at a regular or special  
21 meeting following a public hearing announced by the board.  
22 Any No tax shall be imposed under this subsection may be  
23 renewed by the board for an additional two (2) years

1 subject to public hearing requirements specified under this  
2 subsection until a proposition to levy the tax is submitted  
3 to the electors in the manner provided in subsection (b) of  
4 this section. Revenues collected under this subsection  
5 shall be identified as district revenue in the biennial  
6 funding report of the district under W.S. 21-18-205(b) but  
7 shall not be restricted by the commission in any manner.

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9                   **Section 2.** Any tax levy imposed under W.S.  
10                18-9-201(b), 21-20-109(a) or 21-20-110(h) prior to the  
11                effective date of this act shall expire on December 31,  
12                2028 or on the date that a proposition to impose a levy is  
13                submitted to the electors as required by this act,  
14                whichever occurs first. If the tax levy is approved by the  
15                electors, the levy shall continue as provided by law.

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17           **Section 3.** This act is effective immediately upon  
18 completion of all acts necessary for a bill to become law  
19 as provided by Article 4, Section 8 of the Wyoming  
20 Constitution.

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(END)