

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.

8

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

10

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:

13

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.**

14
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

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

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

4
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.

8
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.

8
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.

16
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.

21
22 (END)