

SUMMARY *of* PROCEEDINGS



JOINT REVENUE COMMITTEE

COMMITTEE MEETING INFORMATION

November 11-12, 2019 | 8:00 AM
Laramie County Community College - Pathfinder Building, Room 108
1400 E College Drive
Cheyenne, Wyoming

COMMITTEE MEMBERS PRESENT

Senator Cale Case, Co-chairman
Representative Dan Zwonitzer, Co-chairman
Senator Fred Baldwin
Senator Bo Biteman
Senator Ogden Driskill
Senator Affie Ellis
Representative Jim Blackburn
Representative Cathy Connolly
Representative JoAnn Dayton-Selman
Representative Tim Hallinan
Representative Dan Laursen
Representative Jim Roscoe
Representative Pat Sweeney
Representative Cyrus Western

LEGISLATIVE SERVICE OFFICE STAFF

Josh Anderson, Senior Staff Attorney
Dean Temte, Senior Fiscal Analyst

OTHERS PRESENT AT MEETING

Please refer to Appendix 1-02 to review the Committee Sign-in Sheet for a list of other individuals who attended the meeting.

The Committee Meeting Summary of Proceedings (meeting minutes) is prepared by the Legislative Service Office (LSO) and is the official record of the proceedings of a legislative committee meeting. This document does not represent a transcript of the meeting; it is a digest of the meeting and provides a record of official actions taken by the Committee. All meeting materials and handouts provided to the Committee by the Legislative Service Office, public officials, lobbyists, and the public are on file at the Legislative Service Office and are part of the official record of the meeting. An index of these materials is provided at the end of this document and these materials are on file at the Legislative Service Office. For more information or to review meeting materials, please contact the Legislative Service Office at (307) 777-7881 or by e-mail at lso@wyoleg.gov. The Summary of Proceedings for each legislative committee meeting can be found on the Wyoming Legislature's website at www.wyoleg.gov.

EXECUTIVE SUMMARY

The Committee met for two days in Cheyenne. The Committee heard testimony from Power Wyoming related to state revenue forecasts. The Committee voted to sponsor bills on property tax reporting, governmental property, local option taxes, Medicaid expansion, statements of consideration, appeals to the State Board of Equalization, nicotine product age verification, and sales and use tax definitions.

CALL TO ORDER (11/11/2019)

Senator Cale Case called the meeting to order at 8:00 AM. The following sections summarize the Committee proceedings by topic. Please refer to Appendix 1-01 to review the Committee Meeting Agenda.

POWER WYOMING

Mr. Renny MacKay of the Governor's Office said that the efforts of the Power Wyoming group were to use revenue information based on federal data and determine what certain policies might do to those revenue forecasts and what the state could do to have an impact on those revenues.

Mr. Don Richards of the Legislative Service Office provided an update on the CREG forecast. Appendix 2-01. He noted that there were some positives including increases in oil production, sales and use taxes generally improving and increases in other property taxes partially due to Teton and Natrona aligning their valuations.

Mr. Richards provided handouts of the state fiscal profile. Appendix 2-02 and 2-03. He said that the handouts show expenditures from savings and noted that those expenditures came after some spending cuts.

Dr. Rob Godby of the University of Wyoming provided a presentation on Power Wyoming. Appendix 2-04 and 2-05. He noted that not all the projections shown in the presentation are equally likely. For coal, the flat projection is least likely, and a twenty-five percent decline is the most likely. Natural gas is likely to remain flat or decline. Oil revenues are trending up, but not enough to offset declines elsewhere.

Dr. Godby noted that the uncertainty of the projections increases with time and the projections also do not project policy changes or business cycles such as a recession. He said that all cases indicate a structural deficit in the near term. The projections show an increased dependence on oil which is the most volatile of energy revenues and is also at risk from future regulation.

Dr. Kipp Coddington of the University of Wyoming said that because Wyoming exports nearly all its energy, it is subject to policies over which the state has very little control. A single action in Illinois can have a material impact on coal production in Wyoming

Mr. Paul Ulrich of the Petroleum Association of Wyoming said that Wyoming is facing serious challenges due to the low-price environment. He said that the reduction in drilling rigs also means a reduction in local jobs.

PROPERTY TAX REPORTING

Mr. Josh Anderson of the Legislative Service Office explained the following bills:

- 20LSO-0089 v0.4 – Reporting of Property. Appendix 4-01.
- 20LSO-0090 v0.4 Failure to report property. Appendix 4-02.

- 20LSO-0091 v0.4 – Taxable property exemption. Appendix 4-03.
- 20LSO-0274 v0.4 Property tax exemption. Appendix 4-04.

He said that bill drafts 89 and 90 are alternatives that provide penalties for failure to report taxable personal property. Bill drafts 91 and 274 are alternatives that provide tax exemptions for a portion of taxable personal property.

Mr. Pat Meyer, Park County Assessor, provided a handout to the Committee of personal property information. Appendix 4-06. He said that regarding 20LSO-0274, the \$35,000 amount represents \$3,300 of assessed value which would be substantial enough to make a difference. He said that if his office was able to avoid looking at smaller accounts, they could focus more on the larger accounts.

Ms. Dixie Huxtable, Converse County Assessor, said that the Assessor's association had not met to discuss these bills. She said that she had concerns on the administration of 20LSO-0274 when dealing with taxpayers that have multiple locations. She said that she preferred 20LSO-0089 because it includes a penalty for omitted property.

Ms. Brenda Arnold of the Department of Revenue said that regarding 20LSO-0274 it may be beneficial to include more guidance about which taxpayers are or are not required to report. She said that it may be beneficial to include some incentive to report accurately.

Mr. Pete Obermueller of the Petroleum Association of Wyoming said that in 20LSO-0089 the penalty of 50% is exceptionally high and could be assessed on a mistake.

After additional discussion, the Committee moved to approve 20LSO-0089 and the motion was seconded.

Senator Ellis moved to amend "personal property" to "business property" throughout the bill. The motion was seconded and passed by voice vote.

Senator Ellis moved to amend page 3-line 12 by inserting the word "knowingly". The motion was seconded and passed by voice vote.

Senator Ellis moved to amend page 3-line 14 by deleting "equal to" and inserting "not to exceed" and by deleting "fifty percent (50%)" and inserting "twenty-five percent (25%)." The motion was seconded and passed by voice vote.

The bill as amended passed by roll call vote. Appendix 4-07.

Senator Ellis moved that the Committee approve 20LSO-0274 and the motion was seconded.

Senator Ellis provided a handout of draft amendments to the bill. Appendix 4-08. Senator Ellis moved to adopt amendment 1 and the motion was seconded.

Representative Connolly moved to divide the amendment with division 1 being the amendments to lines 4 and 5, division 2 being the amendments to lines 6 through 10 and division 3 being the amendments to lines 11 and 16.

After additional discussion, division 1 passed by voice vote. Division 2 passed by voice vote. Division 3 passed by voice vote.

Senator Ellis moved that "personal property" be changed to "business property". The motion was seconded and passed by voice vote.

The bill as amended passed by roll call vote. Appendix 4-09.

TAX RATE REVISIONS

Mr. Anderson explained 20LSO-0277 v0.4 – Property tax rate. Appendix 5-01. He noted that the bill would increase the assessment rate for the "all other" class of property from 9.5% to 11.5%.

Mr. Dean Temte of the Legislative Service Office provided a handout of the fiscal impact of the bill. Appendix 5-03.

Mr. Karl Allred of Uinta County said he was opposed to this because it would increase the tax burden.

Mr. Brett Moline of the Farm Bureau Federation said his organization was opposed to the bill.

Ms. Gail Simmons urged the Committee to pass the bill for consideration during the session.

Mr. Bob Wharff said he was opposed to a tax increase.

Mr. Kyle Urbigkit of the Wyoming Realtors Association said that they would oppose the bill until the school districts considered additional cuts to education.

Co-chairman Zwonitzer moved the bill, and the motion was seconded.

After discussion, the bill failed by roll call vote. Appendix 5-04.

Mr. Anderson explained 20LSO-0278 v0.3 - Coal severance tax rate. Appendix 5-02. He noted that the bill would decrease the severance tax rate on coal from 7% to 6%.

Mr. Temte provided a handout to the Committee of the fiscal impact of the bill. Appendix 5-05.

Mr. Travis Deti of the Wyoming Mining Association said that his organization supported the bill.

Ms. Connie Wilbert of the Sierra Club said that lowering severance tax rates would provide a reduction in revenues but no other positive change. She recommended an increase to the rate.

Ms. Monica Leininger of the Powder River Basin Resource Council said her organization would oppose the bill.

Mr. Karl Allred said he would support the bill.

Senator Biteman moved that the Committee approve the bill and the motion was seconded.

After additional discussion, the motion failed by roll call vote. Appendix 5-06.

GOVERNMENTAL PROPERTY

Mr. Anderson explained 20LSO-0257 – Government property not held for governmental purpose. Appendix 7-01. He noted that the bill provides a definition of governmental purpose and requires government entities to dispose of property that is not held for a governmental purpose.

Mr. David Fraser of the Wyoming Association of Municipalities said that he was not sure if the list is complete and that his organization had concerns about the legislation.

Mr. Roger Miller, Mayor of Sheridan said that the bill raises several issues and concerns. For example, it was unclear if property used for senior centers and other community projects would be property used for a governmental purpose.

Mr. Jerimiah Reiman said that while the topic was worth discussion, these bills do not address the concerns of the Commissioners and the issue is more complicated than either of the bill drafts.

Mr. Bill Novotny, Johnson County Commissioner, said that the bill has a number of unintended consequences. For example, it would force the Town of Kaycee to eliminate teacherages and the County would be forced to dispose of the Johnson County Youth Camp.

Mr. Devon Brubaker of Southwest Wyoming Regional Airport said that the bill could have ramifications for airports and that it would be important to define "aviation facilities". He said that under federal regulations airports are required to manage the land around the airport in a specific manner and these bills could impact that.

Mr. Josh Hannes of the Wyoming Hospital Association said that his organization is concerned about the language in this bill and that it is common for hospitals to hold vacant land for future expansion and to prevent the hospitals from becoming landlocked.

Mr. Karl Allred said that he supports the bill because government entities should not be in the real estate business.

Mr. Anderson explained 20LSO-258 – Tax exemption-governmental property. Appendix 7-02. He noted that this bill defines "governmental purpose" differently than the previous bill and that it was defined for purposes of determining which governmental property is exempt from property tax.

Mr. David Fraser of WAM said that this bill also raises concerns and that it would result in paying taxes with taxes which is why governmental property is generally tax exempt under current law. He said that governmental purpose should be defined as broadly as possible. In response to a question he said that there are functions that are frequently done by private enterprise in some areas but that might not be done in a specific area without action by the governmental entity.

Ms. Brenda Arnold said that it would be beneficial to have additional uniformity and clarity of the definition of governmental purpose.

Mr. Ken Guille, Laramie County Assessor, said that providing more clarity on the definition would be beneficial and supported the idea of combining the definitions from both bills.

Ms. Jennifer Simons of Saint John's Medical Center said that her organization provides housing for employees in order to attract and retain doctors and nurses. She said that in Teton county housing is very

challenging. In response to a question she said that the Medical Center is not competing in the market and is not driving prices down. She said that the housing is primarily used to address short term housing situations.

After additional discussion, Co-Chairman Case moved that the Committee approve 20LSO-258 and the motion was seconded.

Representative Connolly moved that the bill be amended by adding the language from 20LSO-0257 beginning on page 2-line 22 through page 5- line 15 into the definition section in 20LSO-0258. The motion was seconded and passed by voice vote.

After additional discussion, Representative Hallinan that the bill be amended by adding section 3 from 20LSO-0257 and the motion was seconded. Senator Ellis moved to amend the amendment by deleting "dispose of the property" and inserting "make available for sale". The motion as amended passed by voice vote.

The bill as amended passed by roll call vote. Appendix 7-03.

OPTIONAL MUNICIPAL TAX

Mr. Anderson explained 20LSO-0084 v0.7 – Local sales and use taxes. Appendix 9-01. He noted that the bill would make a portion of the county optional tax permanent and would allow municipalities to implement an optional tax following the approval of a county specific purpose tax.

Ms. Marion Orr, Mayor of Cheyenne, said she supported the bill.

Mr. Reiman said that his organization was supportive of the concept and worked to come to agreement that would provide flexibility to municipalities while protecting the 5th and 6th penny taxes.

Mr. Novotny said that the bill is a good compromise.

Mr. David Fraser said that his organization would like to request that the bill be amended to allow the municipal tax to be a general-purpose tax.

Mr. Matt Hall, Mayor of Cody supported the bill and said that it would allow municipalities to become the economic engines of the state.

Mr. Monte Richardson, Mayor of Lander, said that the bill would provide an opportunity for cities to grow.

Mr. Roger Miller, Mayor of Sheridan, said that he supports this initiative and that while it would not likely help the smaller communities it would allow some communities to help themselves and their counties.

Mr. Brett Moline said that his organization would prefer a county-wide vote for these taxes.

Mr. Karl Allred said that he was against the portion of the bill that makes a portion of the county tax permanent and that he would prefer a county-wide vote.

Ms. Teri Lucero of the Department of Revenue said that the bill would cause a small cost to the Department to figure out the tax boundaries and would another level of complexity to vendor reporting.

Senator Baldwin moved that 20LSO-0084 be approved by the Committee and the motion was seconded.

The Committee moved to adopt an amendment to allow the 5th penny to be made permanent by the voters and that the municipal tax would not be authorized if the 5th penny tax was not imposed. The motion passed by voice vote.

Representative Connolly moved that the bill be amended on page 10-line 12 by adding "general purpose or" and making conforming changes throughout the bill. The motion was seconded and passed by voice vote.

The bill passed as amended with a roll call vote. Appendix 9-02.

OTHER BUSINESS

Senator Driskill said that he would not be present on the following day and announced what his votes would have been for the record: 20LSO-266, Yes; 20LSO-279, No; 20LSO-263 No.

MEETING RECESS

The Committee recessed at 6:30 p.m.

CALL TO ORDER (11/12/2019)

Co-Chairman Zwonitzer called the meeting to order at 8:00 AM.

MEDICAID EXPANSION

20LSO-0263 v0.4 – Medicaid expansion-authorization. Appendix 11-01.

Mr. Franz Fuchs of the Department of Health provided a handout to the Committee on Medicaid expansion. Appendix 11-02. In response to a question he noted that the model used is based on the actual experience that other states have had. There were some states that were getting large enrollments, but there have also been states that were under the projections. He said that the overall pool of the exchange could become healthier and there were potential areas of savings to the state and private sector.

Ms. Robin Cooley, Director of the Department of Workforce Services, said that they are looking at the experiences of Montana in the area of Medicaid expansion. Ms. Andrea Hickson of the Department of Workforce Services said that there is federal funding for dislocated workers to assist them to get back to work. She said that Medicaid expansion would potentially provide some cost savings but could not determine an amount.

Mr. Evan Blausler of the Wyoming Liberty Group urged the Committee to not sponsor the bill. He said that there were concerns about expanding Medicaid and that it could provide a disincentive for a portion of the population to improve their income.

Mr. Ramsey Scott of the Alzheimer's Association urged the Committee to consider the benefits of Medicaid expansion.

Mr. Chris Merrill of the Equality State Policy Center said that his organization supports the bill and that it would improve access to health care for those that cannot afford it.

Mr. Connor Morton, of the Health Equity Circle, said that as a medical student access to health care is very important and urged the Committee to pass Medicaid expansion

Ms. Larissa Siirila of the Health Equity Circle urged the Committee to sponsor the bill. She said that the importance of a future healthy population is more important than potential additional costs.

Dr. Tracy Hass, Health Equity Circle, said that it was important to listen to the next generation of medical professionals in Wyoming.

Ms. Sheila Bush of the Wyoming Medical Society provided a handout on the cost of preventative care. Appendix 11-03. She noted that states that have expanded Medicaid are competing with Wyoming to recruit physicians and expanding Medicaid would help provide for predictability and stability.

Mr. Josh Hannes of the Wyoming Hospital Association provided a handout to the Committee. Appendix 11-04. He said that the expansion of Medicaid could provide for potential savings as well as a reduction in costs. He noted that it would not solve all of the the problems but would help move people from the emergency room to a physician's office.

Ms. Marcy Kindred said that assistance programs are important and that it is important to consider the people that need to use these types of programs to access health care.

Mr. Karl Allred said that he was against this bill and every state has had more people join than projected.

Senator Tom James said that he opposes the bill.

Ms. Toni Decklever of the Wyoming Nurses Association said that her organization supports the expansion of Medicaid.

Mr. Bob Wharff provided a handout to the Committee on the bill. Appendix 11-05. He said that Medicaid expansion has consumed state budgets and urged the Committee not to sponsor the bill.

Ms. Jan Cartwright of the Primary Care Association urged the Committee to expand Medicaid and noted that the state and its citizens are still paying for the care of people that are getting health care without insurance. Passing expansion would bring down the uninsured rate.

Ms. Phyllis Sherard of the Cheyenne Regional Medical Center encouraged the Committee to advance the bill.

Co-Chairman Zwonitzer moved that the Committee approve the bill and the motion was seconded.

Representative Sweeney provided a handout to the Committee on the bill. Appendix 11-06.

After discussion, the Committee voted to approve the bill by roll call vote. Appendix 11-07.

STATEMENTS OF CONSIDERATION

Mr. Marty Hardsocg of the State Board of Equalization explained the bill. 20LSO-0092 v0.5 – Statements of consideration. Appendix 13-01. He noted that the bill had been revised from earlier in the interim to clarify that statements of consideration that are subject to one of the exemptions would still have to provide contact information so that the County Assessor could follow up if necessary to get additional information.

Mr. Pat Meyer of the County Assessors Association said that the organization supports the bill and that having contact information may help them determine fair market value.

Ms. Laurie Urbigkit of the Wyoming Realtors Association said that her organization is supportive of the bill.

Senator Baldwin moved that the Committee approve the bill and the motion was seconded.

The bill passed by roll call vote. Appendix 13-02.

DIRECT APPEAL TO STATE BOARD OF EQUALIZATION

Mr. Anderson explained 20LSO-0281 v0.4 – Direct appeal to State Board of Equalization. Appendix 14-01. He noted that the bill would allow for certification of cases directly to the State Board of Equalization if the case involves property that might subject a county to tax liability.

Ms. Brenda Arnold said that the bill would only involve properties where the county would be the taxpayer.

Representative Connolly moved that the Committee approve the bill and the motion was seconded.

After discussion, Senator Ellis moved that the bill be amended to also give the board of county commissioners the ability to appeal a case certified under this section. The motion was seconded and passed by voice vote.

The bill as amended passed by roll call vote. Appendix 14-02.

NICOTINE PRODUCTS-THIRD PARTY AGE VERIFICATION

Mr. Anderson explained 20LSO-280 – Nicotine products-age verification and shipping. Appendix 15-01. He noted that the bill would require remote sellers to use age verification procedures and specified shipping procedures.

Mr. Mike Mosier said he supports this bill.

Mr. Dave Picard said that he supports the legislation.

Senator Baldwin moved that the Committee approve the bill and the motion was seconded.

Co-Chairman Zwonitzer moved to amend the bill on page 3-line 9 by deleting "partial social security number". The motion was seconded and passed by voice vote.

After additional discussion, the bill passed as amended by roll call vote. Appendix 15-02.

SALES AND USE TAX DEFINITIONS

Ms. Lucero explained 20LSO-266 v0.3 – Sales and use tax-definitions update. Appendix 17-01. She noted that the bill amends the definition of "sale" and "vendor" for purposes of the sales and use tax.

Mr. Novotny provided a handout to the Committee related to the definition of vendor. Appendix 17-02. He said that he was in opposition to the change to the definition of vendor by removing "in the business of" from the definition.

Ms. Lucero said that the Department has concerns over the implications of that court case. She noted that the Department could conceivably tax a lemonade stand under current language and the revised definition could avoid some other concerns.

Senator Ellis moved that the Committee approve the bill and the motion was seconded.

Senator Ellis moved that the bill be amended by removing the amendment to the definition of "vendor". The motion was seconded and passed by voice vote.

The bill passed as amended by roll call vote. Appendix 17-03.

ELECTRICAL GENERATION TAX

Mr. Anderson explained 20LSO-0279 v0.4 - Electrical generation tax. Appendix 19-01. He noted that the bill would impose a tax per megawatt hour of electricity produced and would provide a credit for other taxes paid.

Mr. Temte provided a handout to the Committee on the bill. Appendix 19-02.

Mr. Tom Darrin of the American Wind Energy Association opposed the bill. He noted that Wyoming has a sales tax, property tax and wind generation tax and is the only state that have all three taxes that apply to wind.

Mr. Gunnar Malm, Laramie County Commissioner, opposed the bill because it may disincentivize the ability of the state to bring in non-traditional industries.

Ms. Orr said that the bill may limit the ability of communities to chart their own paths and opposed the bill.

Ms. Dana Herrera of Shell urged the Committee not to increase the tax.

Mr. Spencer Haines of Duke Energy Renewables said that imposing the tax would jeopardize future investment and future projects in the state.

Mr. Mark Isley of King Ranch said that he opposed the bill and that the state needs to foster the next generation of agricultural operators.

Ms. Stephanie Williams of Innergex Renewables opposed the bill.

Mr. Karl Allred supported the bill to put wind on equal footing with other energy sources.

Mr. Paul Martin of Intermountain Wind said that increasing the tax in Wyoming would make Utah solar energy more competitive.

Mr. Jon Cox of Rocky Mountain Power said that this bill would challenge the economics of the coal powered generation fleet. He noted that large industrial customers pay most of the electrical tax and that this bill could have a large impact on those customers.

Mr. Thor Nelson of the Wyoming Industrial Energy Consumers opposed the bill and said that currently wind pays taxes roughly equal taxes compared to thermal energy generation, but this bill would make the tax situation worse for coal.

Ms. Kara Choquette of the Power Company of Wyoming noted that the company's wind project has already paid a very large amount of taxes and would oppose any additional tax increase.

Mr. Chris Brown said that wind provides a significant opportunity for job growth and would oppose the bill.

Ms. Ashley Harbstreit of the Wyoming Taxpayers Association said that her organization would oppose the bill because it is discriminatory.

Mr. Terry Weickum urged the Committee not to pass the bill.

Ms. Stephanie Lang of Carbon County said that wind projects are some of the only things that can diversify the economy in the County and would urge the Committee not to impose any additional tax.

Mr. Scott Norris of the Operating Engineers Local 800 said that the construction and maintenance of wind turbines represents a significant number of jobs and he would oppose the bill.

Mr. Sean McCarville of the International Brotherhood of Electrical Workers said that he would oppose the bill.

Mr. Scott Hannum, city manager of Rawlins said he was against the bill.

Mr. Bill Bailey of Two Arrows Ranch said he was opposed to the bill because wind projects provide an opportunity to carry agricultural producers through the bad times.

The Committee took no action on the bill.

MEETING ADJOURNMENT

There being no further business, Senator Cale Case adjourned the meeting at 5:45 p.m.

Respectfully submitted,

Senator Cale Case and Representative Dan Zwonitzer

Committee Meeting Materials Index

Index Number	Agenda Item	Document Description	Document Provider
1-01		Agenda	LSO
1-02		Sign-in sheet	LSO
2-01	Power Wyoming	Oct. 2019 CREG Forecast	CREG
2-02	Power Wyoming	LSO Fiscal Profile	LSO
2-03	Power Wyoming	LSO Long-term Profile	LSO
2-04	Power Wyoming	Power Wyoming Scenarios	Power Wyoming
2-05	Power Wyoming	Power Wyoming Policy Considerations	Power Wyoming
4-01	Property Tax Reporting	20LSO-0089 v0.4 Reporting of property.	LSO
4-02	Property Tax Reporting	20LSO-0090 v0.4 Failure to report property.	LSO
4-03	Property Tax Reporting	20LSO-0091 v0.4 Taxable property exemption.	LSO
4-04	Property Tax Reporting	20LSO-0274 v0.4 Property tax exemption.	LSO
4-05	Property Tax Reporting	Proposed Amendment	LSO
4-06	Property Tax Reporting	Personal Property Summary	Senator Ellis
4-07	Property Tax Reporting	20LSO-0089 Vote Form	LSO
4-08	Property Tax Reporting	Proposed Amendment	LSO
4-09	Property Tax Reporting	20LSO-0274 Vote Form	LSO
5-01	Tax Rate Revisions	20LSO-0277 v0.4 Property tax rate.	LSO
5-02	Tax Rate Revisions	20LSO-0278 v0.3 Coal severance tax rate.	LSO
5-03	Tax Rate Revisions	20LSO-277 Fiscal Information	LSO

5-04	Tax Rate Revisions	20LSO-277 Vote Form	LSO
5-05	Tax Rate Revisions	20LSO-278 Fiscal Information	LSO
5-06	Tax Rate Revisions	20LSO-278 Vote Form	LSO
7-01	Governmental Property	20LSO-0257 v0.4 Government property not held for governmental purpose.	LSO
7-02	Governmental Property	20LSO-0258 v0.4 Tax exemption-governmental property.	LSO
7-03	Governmental Property	20LSO-258 Vote Form	LSO
9-01	Optional Municipal Tax	20LSO-0084 v0.7 Local sales and use taxes.	LSO
9-02	Optional Municipal Tax	20LSO-0084 Vote Form	LSO
11-01	Medicaid Expansion	20LSO-0263 v0.4 Medicaid expansion-authorization.	LSO
11-02	Medicaid Expansion	Medicaid Expansion Preliminary Estimates	Department of Health
11-03	Medicaid Expansion	Medicaid Information	Wyoming Medical Society
11-04	Medicaid Expansion	Montana Medicaid	Wyoming Hospital Association
11-05	Medicaid Expansion	Medicaid Expansion	Bob Wharff
11-06	Medicaid Expansion	Medicaid Information	Representative Sweeney
11-07	Medicaid Expansion	20LSO-263 Vote Form	LSO
13-01	Statements of Consideration	20LSO-0092 v0.5 Statements of consideration.	LSO
13-02	Statements of Consideration	20LSO-92 Vote Form	LSO
14-01	Direct Appeal to State Board of Equalization	20LSO-0281 v0.4 Certification of cases to state board of equalization.	LSO
14-02	Direct Appeal to State Board of Equalization	20LSO-281 Vote Form	LSO
15-01	Nicotine Products-Third Party Age Verification	20LSO-0280 v0.4 Nicotine products-age verification and shipping.	LSO
15-02	Nicotine Products-Third Party Age Verification	20LSO-280 Vote Form	LSO

17-01	Sales and Use Tax Definitions	20LSO-0266 v0.3 Sales and use tax-definitions update.	LSO
17-02	Sales and Use Tax Definitions	Definition of Vendor	Commissioner Novotny
17-03	Sales and Use Tax Definitions	20LSO-266 Vote Form	LSO
19-01	Electrical Generation Tax	20LSO-0279 v0.4 Electrical generation tax.	LSO
19-02	Electrical Generation Tax	Tax Estimates	LSO
19-03	Electrical Generation Tax	Proposed Amendment	LSO