

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Wind River Indian Reservation sales and use tax-2.

Sponsored by: Select Committee on Tribal Relations

A BILL

for

1 AN ACT relating to sales and use tax; providing for
2 distribution of sales and use taxes for remote sales and
3 purchases on the Wind River Indian Reservation as
4 specified; and providing for an effective date.

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

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8 **Section 1.** W.S. 39-15-111(b) (intro) and by adding a
9 new subsection (r), 39-15-211 by adding a new subsection
10 (e), 39-16-111(b) (intro) and by adding a new subsection (p)
11 and 39-16-211 by adding a new subsection (e) are amended to
12 read:

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1 **39-15-111. Distribution.**

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3 (b) Revenues earned under W.S. 39-15-104 during each
4 fiscal year shall be recognized as revenue during that
5 fiscal year for accounting purposes. Except as otherwise
6 provided in ~~subsection (p)~~ subsections (p) and (r) of this
7 section, for all revenue collected by the department under
8 W.S. 39-15-104 the department shall:

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10 (r) Except as otherwise provided in this subsection,
11 all revenue collected under this article by the department
12 from remote sellers under W.S. 39-15-501 and 39-15-502 for
13 sales sourced to the Wind River Indian Reservation shall be
14 distributed to the Eastern Shoshone and Northern Arapaho
15 Tribes as provided in this subsection. The department shall
16 retain one percent (1%) of the revenues distributed under
17 this subsection to cover administrative expenses and costs.
18 The remaining amount shall be paid to each tribe as
19 determined by a separate agreement between each tribe and
20 the state of Wyoming. If an agreement is not in effect with
21 a tribe, any unpaid amount shall be retained by the
22 department in the account from which the funds would be
23 paid.

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39-15-211. Distribution.

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(e) Notwithstanding subsections (a) through (d) of this section, all revenue collected by the department under this article from remote sellers under W.S. 39-15-501 and 39-15-502 for sales sourced to the Wind River Indian Reservation shall be distributed as set forth in W.S. 39-15-111(r).

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39-16-111. Distribution.

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(p) All revenue collected by the department under this article from remote sellers under W.S. 39-15-501 and 39-15-502 for purchases sourced to the Wind River Indian

1 Reservation shall be distributed as set forth in W.S. 39-
2 15-111(r).

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4 **39-16-211. Distribution.**

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6 (e) Notwithstanding subsections (a) through (d) of
7 this section, all revenue collected by the department under
8 this article from remote sellers under W.S. 39-15-501 and
9 39-15-502 for purchases sourced to the Wind River Indian
10 Reservation shall be distributed as set forth in W.S. 39-
11 15-111(r).

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13 **Section 2.** This act is effective July 1, 2024.

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(END)