

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

SENATE FILE NO. [BILL NUMBER]

Wind River Reservation remote sales tax.

Sponsored by: Select Committee on Tribal Relations

A BILL

for

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

5

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

7

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

11

12 **39-15-111. Distribution.**

13

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

7
8 (r) Except as otherwise provided in this subsection,
9 all revenue collected under this article by the department
10 from remote sellers under W.S. 39-15-501 and 39-15-502 for
11 sales sourced to the Wind River Indian Reservation shall be
12 distributed to the Eastern Shoshone and Northern Arapaho
13 Tribes as provided in this subsection. The department shall
14 retain one percent (1%) of the revenues distributed under
15 this subsection to cover administrative expenses and costs.
16 The remaining amount shall be paid to each tribe as determined
17 by a separate agreement between each tribe and the state of
18 Wyoming. If an agreement is not in effect with a tribe, any
19 unpaid amount shall be retained by the department in the
20 account from which the funds would be paid.

21
22 **39-15-211. Distribution.**
23

1 (e) Notwithstanding subsections (a) through (d) of this
2 section, all revenue collected by the department under this
3 article from remote sellers under W.S. 39-15-501 and 39-15-
4 502 for sales sourced to the Wind River Indian Reservation
5 shall be distributed as set forth in W.S. 39-15-111(r).

6

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

8

9

(END)