

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Skill based amusement games-highway fund.

Sponsored by: Select Committee on Capital Financing &
Investments

A BILL

for

1 AN ACT relating to gaming; increasing the taxation rate on
2 net proceeds from skill based amusement games; amending the
3 distribution of tax revenues; providing for distribution to
4 the state highway fund; and providing for an effective
5 date.

6

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

8

9 **Section 1.** W.S. 11-25-304(d) is amended to read:

10

11 **11-25-304. Required permits and licenses; applicable**
12 **fees; tax imposition; taxation rate; distribution.**

1

2 (d) Taxes shall be calculated and paid on a weekly
3 basis based on the net proceeds earned during the prior
4 week on skill based amusement games. On a weekly basis, the
5 vendor shall remit to the commission an amount equivalent
6 to ~~twenty percent (20%)~~ twenty-five percent (25%) of the
7 net proceeds earned during the prior week on the vendor's
8 skill based amusement games. The taxes imposed under this
9 subsection may be prepaid as provided by rule of the
10 commission. The commission shall remit these monies to the
11 state treasurer for deposit in the commission gaming
12 account and for distribution of the tax as follows:

13

14 (i) ~~Forty-five percent (45%)~~ Thirty-six percent
15 36%) to the county and the city or town in which the skill
16 based amusement game is located, in equal shares, or to the
17 county alone if the skill based amusement game is not
18 located within the boundaries of a city or town;

19

20 (ii) ~~Forty-five percent (45%)~~ Thirty-six percent
21 (36%) to the public school foundation program account;

22

1 (iii) ~~Ten percent (10%)~~ Eight percent (8%) to
2 the commission gaming account;:-

3

4 (iv) Twenty percent (20%) to the state highway
5 fund.

6

7 **Section 2.** This act is effective July 1, 2026.

8

9 (END)