

ARTICLE 2 - LOCAL SALES TAX

39-15-201. Definitions.

(a) Repealed by Laws 2019, ch. 186, 2.

(b) Definitions under article 1 of this chapter shall apply to this article unless otherwise specified.

39-15-202. Administration.

(a) The state preempts the field of imposing tax upon retail sales of tangible personal property, admissions and services as provided by this article and no county, city, town or other political subdivision may impose, levy or collect taxes upon retail sales, admissions and services except as provided in this article.

(b) In addition to the state tax imposed under article 1 of this chapter a county, city, town or resort district may impose excise taxes as specified under this article.

(c) The administration of the county, city, town or resort district sales taxes is vested in the department which may prescribe forms and rules and regulations for making returns and for the ascertainment, assessment and collection of the taxes. The department shall keep complete records of all monies received and disbursed by it.

(d) No applicant to the state of Wyoming for grant or loan funds shall be penalized for failure to enact the tax provided in W.S. 39-15-204(a)(iii).

39-15-203. Imposition.

(a) Taxable event. The following shall apply:

(i) The following provisions apply to imposition of the general purpose excise tax under W.S. 39-15-204(a)(i):

(A) Except as provided by subparagraph (F) of this paragraph, no tax shall be imposed under W.S. 39-15-204(a)(i) until the proposition to impose the taxes is submitted to the vote of the qualified electors of the county, and a majority of those casting their ballots vote in favor of imposing the taxes. If a county seeks to increase a tax rate previously approved by the qualified electors of the county that

increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a) (i) and (iv). A county may impose both taxes authorized in W.S. 39-15-204(a) (i) and (ii), but the proposition to impose each tax also shall be individually stated and voted upon. Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax;

(B) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(C) The proposition may be submitted at an election held on a date authorized under W.S. 22-21-103. A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held, and the notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election the ballots shall contain the words "for the county sales and use tax" and "against the county sales and use tax". If a portion of the proceeds from the tax will be used for economic development as provided by W.S. 39-15-211(a) (i), the ballot shall contain the words "a portion (or specific percentage) of the tax proceeds shall be used for economic development" in a clear and appropriate manner. If the proposition is approved the same proposition shall be submitted at subsequent general elections as provided in this subparagraph until the proposition is defeated. If the tax proposed is approved after July 1, 1989, the same proposition shall be submitted at every other subsequent general election until the proposition is defeated. However in those counties where the tax is not in effect, the county commissioners with the concurrence of the governing bodies of fifty percent (50%) of the municipalities may establish the initial term of the tax at four (4) years. The term of the tax shall be stated in the

proposition submitted to the voters. If a proposition establishing the term of the tax at four (4) years is approved, 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;

(D) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(i), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (A) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

(E) If the proposition is approved by the qualified electors or under subparagraph (F) of this paragraph, the board of county commissioners shall by ordinance impose an excise tax upon retail sales of tangible personal property, admissions and services. The board of county commissioners or the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(i). The ordinance shall include the following:

(I) A provision imposing an excise tax upon every retail sale of tangible personal property, admissions and services made within the county, whichever is appropriate;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S. 39-15-102(a), insofar as it relates to sales taxes, except the name of the county as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 or to chapter 16 not in conflict with article 1 of this chapter or to chapter 16 shall automatically become a part of the sales tax ordinances of the county, city or town;

(IV) A provision that the county, city or town, as appropriate, shall contract with the department prior to the effective date of the county sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the county, city or town;

(V) A provision that the amount subject to the sales tax shall not include the amount of any sales tax imposed by the state of Wyoming.

(F) In lieu of the requirements of subparagraph (C) of this paragraph providing for the submission of the proposition at subsequent elections, the tax authorized under W.S. 39-15-204(a)(i) may be continued by an election or by a resolution as provided in this subparagraph. For the tax to be continued by an election, the county commissioners, with the concurrence of the governing bodies of fifty percent (50%) of the municipalities, shall submit a proposition to the voters establishing the term of the tax as permanent. The proposition under this subparagraph shall be submitted in the same manner as a proposition to impose the tax under subparagraph (C) of this paragraph provided that the proposition shall be submitted as a separate question at the same election with a proposition to impose or continue the tax under subparagraph (C) of this paragraph. The tax may be continued by resolution, subject to the following terms and conditions:

(I) The tax shall be initially imposed following approval of the electorate in accordance with subparagraphs (B) and (C) of this paragraph;

(II) The tax shall be continued if favorably supported by a resolution adopted by the governing body of the county and by ordinances adopted by the governing bodies of at least a majority of the incorporated municipalities within the county;

(III) Ordinances under this subparagraph shall conform with subdivisions (E) (I) through (V) of this paragraph;

(IV) Excise taxes shall be continued under this subparagraph only if the county clerk has certified to the county treasurer that a sufficient number of ordinances or resolutions to continue the tax under this subparagraph have been adopted at least ninety (90) days prior to the election to determine the continuation of the tax. Within five (5) days of receipt of such certification from the county clerk, the county treasurer shall notify the department of revenue of this tax. If the tax is not continued pursuant to this subparagraph it shall be subject to the provisions of subparagraph (C) of this paragraph for continuation;

(V) The tax may be terminated in the same manner as it was continued under subdivisions (II) and (IV) of this subparagraph except that ordinances and resolutions shall be for the rescinding of the tax. If the tax is continued under subdivisions (II) and (IV) of this subparagraph, it may also be terminated by an election to rescind the tax conducted subject to subparagraphs (B) through (D) of this paragraph.

(ii) The following provisions apply to imposition of the lodging excise tax under W.S. 39-15-204(a)(ii):

(A) The tax on lodging services authorized by W.S. 39-15-204(a)(ii) shall be in addition to and not in lieu of the tax authorized by W.S. 39-15-204(a)(i) and (iii) if both taxes are imposed. If the proposition to impose a tax on lodging services within the county is approved in accordance with subparagraph (B) of this paragraph, a city or town shall not impose a lodging tax in addition to the county wide tax even though the additional tax does not exceed the limitation established under W.S. 39-15-204(a)(ii);

(B) No tax shall be imposed under W.S. 39-15-204(a)(ii) until the proposition to impose the taxes is submitted to the vote of the qualified electors of the county or of a city or town if the proposition is to impose the tax only city wide or town wide, and a majority of those casting their ballots vote in favor of imposing the taxes. If a county seeks to increase a tax rate previously approved by the qualified electors of the county, that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a)(ii). A county may impose both taxes authorized in W.S. 39-15-204(a)(i) and (ii), but the proposition to impose each tax shall be individually stated and voted upon. Except as otherwise provided, excise taxes imposed under this paragraph

shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax;

(C) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(D) The proposition may be submitted at an election held on a date authorized under W.S. 22-21-103. A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held or in the city or town if only a city wide or town wide tax is proposed, and the notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election the ballots shall contain the words "for the county (or city or town) lodging tax" and "against the county (or city or town) lodging tax". If the proposition is approved the same proposition shall be submitted at subsequent general elections as provided in this subparagraph until the proposition is defeated. If the proposition to impose the lodging tax pursuant to W.S. 39-15-204(a)(ii) is approved, the same proposition shall be submitted, until defeated, 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. If a county, city or town has in place a lodging tax pursuant to W.S. 39-15-204(a)(ii), either through a petition or by request of the county, city or town, the proposition posed at the next election may contain a larger tax not to exceed two percent (2%);

(E) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(ii), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (B) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

(F) If the proposition is approved by the qualified electors the board of county commissioners, city council or town council, as appropriate, shall by ordinance impose an excise tax upon the sales price for lodging services. Following approval of a proposition to impose the tax, the county, city or town shall within thirty (30) days following certification of the election results and annually thereafter each year the tax is in effect, notify the department of revenue of the ordinance or resolution imposing the lodging tax and shall submit a list to the department of all persons selling lodging services within their respective jurisdiction. The board of county commissioners or the city or town council shall adopt an ordinance for the tax authorized by this paragraph. The ordinance shall include the following:

(I) A provision imposing an excise tax on every sale of lodging services within the county, city or town at the rate approved by the qualified electors, whichever is appropriate;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S. 39-15-102(a), insofar as it relates to sales taxes except the name of the county as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 or to chapter 16 not in conflict with article 1 of this chapter or to chapter 16 shall automatically become a part of the sales tax ordinances of the county, city or town;

(IV) A provision that the county, city or town, as appropriate, shall contract with the department prior

to the effective date of the county sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the county, city or town;

(V) A provision that the amount subject to the tax shall not include the amount of any sales tax imposed by the state of Wyoming.

(G) No person shall be liable for payment of the tax imposed under W.S. 39-15-204(a)(ii) for any sale of lodging services made more than one (1) year prior to the date he is notified by the department of revenue of his liability for the tax.

(iii) The following provisions apply to imposition of the specific purpose excise tax under W.S. 39-15-204(a)(iii):

(A) Before any proposition to impose the tax or incur the debt shall be placed before the electors, the governing body of a county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended;

(B) The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes may include one (1) time major maintenance, renovation or reconstruction of a specifically defined section of a public roadway and may include, in conjunction with another specific purpose, funding a reserve account as provided in subparagraph (H) of this paragraph. Specific purposes shall not include ordinary operations of local government except those operations related to a specific project or as authorized by subparagraph (H) of this paragraph;

(C) No tax shall be imposed under this paragraph until the proposition to impose the tax for specific purposes in specific amounts is approved by the vote of the majority of the qualified electors voting on the proposition. The amount of revenue to be collected and the purpose or purposes for which it is proposed to be used shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any debt created may also be repaid, in whole

or in part, by a property tax levy if general obligation bonds are authorized by the electors. If a county seeks to increase a tax rate previously approved by the qualified electors of the county that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a) (iii) and (iv). Any excise tax imposed under this subsection shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax, except that it shall commence on the first day of any subsequent month following the receipt of tax funds in the approved amount by any tax previously imposed under this subsection as provided by subparagraph (E) of this paragraph. Unless terminated earlier by the sponsoring entities pursuant to subparagraph (G) of this paragraph, the relevant portion of the tax shall terminate as provided by W.S. 39-15-207(c) when the amount approved by the electors is collected;

(D) No debt may be incurred or approved which when added to the existing indebtedness of the sponsoring entity or entities, would exceed the constitutional debt limitation of the sponsoring entity or entities. However, nothing herein prohibits the approval of a proposition which establishes a fund for accumulation of funds sufficient to carry out the purpose approved or to pay a sufficient amount of the cost so as to bring the remainder of the debt within the debt limitation of the sponsoring entity or entities;

(E) Upon certification of the election results by the county clerk to the treasurer, the county treasurer shall, within ten (10) days, notify the department of revenue of the requirement for imposition of any tax under this subsection and shall, upon the estimated collection of all tax funds in the amount approved, notify the department of revenue that the special sales tax levy is terminated. When determining the point in time in which to terminate the tax, the county treasurer in consultation with the department shall estimate future receipts of tax collections to minimize excess collection. The county treasurer shall make his best effort to ensure that sufficient money is collected while minimizing any excess collection. In no event shall the action or inaction of the county treasurer or the department be deemed to prohibit the collection of the full amount of the tax approved by the voters. The department of revenue shall, upon notification, inform all holders of sales tax licenses within the county of the requirement for the collection and payment of the additional tax. After receipt of notice that the amount has been collected or that the sponsoring

entities have terminated the tax pursuant to subparagraph (G) of this paragraph, the department shall notify the license holders of the termination of the tax;

(F) The first county imposing the tax provided by this act shall be responsible for payment of costs incurred by the department to initially set up computer records and support systems for administration of this tax. These costs shall be withheld by the department from the proceeds to be distributed pursuant to the preceding paragraph until such costs are fully recovered;

(G) The sponsoring entities may agree to terminate the tax if the tax collected reaches the actual cost of the completed projects and the amount specified in the proposition exceeds the actual cost of the completed projects. The sponsoring entities shall inform the department of revenue and the county treasurer that the tax is terminated;

(H) If approved in the resolution adopted pursuant to subparagraph (A) of this paragraph and approved by the qualified electors pursuant to subparagraph (C) of this paragraph, a specified amount of revenue from the tax or the tax revenue from a specified period not to exceed the specified amount may be deposited into a reserve account. Funds in the reserve account may be invested as provided in W.S. 9-4-831 and may be expended for specific purposes previously authorized under this paragraph and for the ordinary operations of local government. A reserve account under this paragraph may be designated as a maintenance and sinking fund for a specific project or projects and the earnings and principal amount in the fund may be expended for the applicable project or projects. A reserve account under this paragraph may be designated as an inviolate account to constitute a permanent or perpetual trust fund which shall be invested in a manner to obtain the highest return possible consistent with preservation of the corpus. Any earnings from investment of the corpus of a permanent or perpetual trust fund designated under this subsection shall be deposited in a separate account and may be expended as authorized in this subparagraph.

(iv) The following provisions apply to imposition of the resort district excise tax under W.S. 39-15-204(a)(v):

(A) The tax shall be imposed if favorably supported by a resolution adopted by the board of the resort district and approved by a majority of the district voters under

W.S. 18-16-119. If a resort district seeks to increase a tax rate previously approved by the district voters that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a)(v);

(B) The tax may be terminated by a resolution to rescind the tax adopted by the board of the resort district.

(v) The following provisions apply to imposition of the excise tax under W.S. 39-15-204(a)(vi) the purpose of which is economic development:

(A) No tax shall be imposed under W.S. 39-15-204(a)(vi) until the proposition to impose the tax is submitted to the vote of the qualified electors of the county, and a majority of those casting their ballots vote in favor of imposing the taxes. If a county seeks to increase a tax rate previously approved by the qualified electors of the county that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a)(iv) and (vi). Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-15-207 following the election approving the imposition of the tax;

(B) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(C) The proposition may be submitted at an election held on a date authorized under W.S. 22-21-103. A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held, and the notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election the ballots shall contain the words "for the

county sales and use tax for economic development" and "against the county sales and use tax for economic development". If the tax proposed is approved, the same proposition shall be submitted at every other subsequent general election until the proposition is defeated. However, the county commissioners with the concurrence of the governing bodies of fifty percent (50%) of the municipalities may establish the initial term of the tax at four (4) years. The term of the tax shall be stated in the proposition submitted to the voters. If a proposition establishing the term of the tax at four (4) years is approved, 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;

(D) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(vi), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (A) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

(E) If the proposition is approved by the qualified electors, the board of county commissioners shall by ordinance impose an excise tax upon retail sales of tangible personal property, admissions and services. The board of county commissioners or the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(vi). The ordinance shall include the following:

(I) A provision imposing an excise tax upon every retail sale of tangible personal property, admissions and services made within the county;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S. 39-15-102(a), insofar as it relates to sales taxes, except the name of the county as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 or to chapter 16 not in conflict with article 1 of this chapter or to chapter 16 shall automatically become a part of the sales tax ordinances of the county, city or town;

(IV) A provision that the county, city or town, as appropriate, shall contract with the department prior to the effective date of the county sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the county, city or town;

(V) A provision that the amount subject to the sales tax shall not include the amount of any sales imposed by the state of Wyoming.

(F) The tax may be terminated by an election to rescind the tax conducted subject to subparagraphs (B) through (D) of this paragraph;

(G) In no event shall any of the revenue collected from the tax imposed under this paragraph be expended, either directly or indirectly, to finance or involuntarily acquire any public utility as defined in W.S. 37-1-101 or any telecommunications system by condemnation or other legal process.

(vi) The following provisions apply to imposition of the municipal tax under W.S. 39-15-204(a) (vii):

(A) The tax authorized by W.S. 39-15-204(a) (vii) shall be in addition to and not in lieu of any tax imposed by a county under W.S. 39-15-204(a) (i), (iii) or (vi) if those taxes are imposed;

(B) If a county has imposed at least one percent (1%) of the tax under W.S. 39-15-204(a) (i) and has voted to initially approve or continue a tax under W.S. 39-15-204(a) (iii), or if the board of county commissioners has adopted

a resolution by the county under subparagraph (J) of this paragraph, a city or town within the county where the tax was imposed may propose an excise tax as provided in this paragraph. Except for a tax authorized under subparagraph (J) of this paragraph, the tax shall not be proposed until at least ninety (90) days following the approval or continuation of a tax under W.S. 39-15-204(a)(iii). The amount of the tax proposed under this subparagraph shall not exceed the amount of tax that the city or town collects during the same time period pursuant to the tax imposed under W.S. 39-15-204(a)(iii). The tax imposed under this paragraph shall terminate not more than ninety (90) days following the termination of the tax imposed under W.S. 39-15-204(a)(iii) or as provided in subparagraph (J) of this paragraph;

(C) Revenue from the tax shall be used for general purposes or for a specific purpose in a specified amount as specified in the proposition to impose the tax. A city or town may impose a portion of the tax for separate purposes provided that the purposes are voted on separately, each proposition specifies the purpose of the tax and the total amount of the tax does not exceed the full amount authorized in W.S. 39-15-204(a)(vii) and subparagraph (B) of this paragraph;

(D) No tax shall be imposed under this paragraph until a specific proposition to impose the tax is approved by a vote of the majority of the qualified electors voting on the specific proposition in a general election. The purpose of the tax and the maximum estimated amount of revenue to be collected shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any excise tax imposed under this paragraph shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax;

(E) A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held, and the notice shall specify the proposition that will be considered at the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election for each proposition, the ballots shall contain the words "for the municipal sales and use tax" and "against the municipal sales and use tax". The ballot shall describe the purposes of the tax in a clear and appropriate manner;

(F) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the city or town for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39 15-204(a)(vii), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraphs (B) and (C) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors or to impose a tax for a different purpose, subject to the maximum allowable tax, the defeat of the proposition shall not repeal the proposition originally adopted by the electors.

(G) If the proposition is approved by the qualified electors, the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(vii) consistent with the approved proposition. The ordinance shall include the following:

(I) A provision imposing sales tax upon retail sales of tangible personal property, admissions and services made within the city or town, whichever is appropriate;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S. 39-15-102(a), insofar as it relates to sales taxes, except the name of the city or town as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 of this chapter or to chapter 16 of this title that are not in conflict with article 1 of this chapter or to chapter 16 of this title shall automatically become a part of the sales tax ordinances of the city or town;

(IV) A provision that the city or town shall contract with the department prior to the effective date

of the sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the city or town;

(V) A provision that the amount subject to the sales tax shall not include the amount of any sales tax imposed by the state of Wyoming.

(H) Subject to subparagraphs (B) and (J) of this paragraph, if the tax is imposed for a specific purpose and in a specified amount the tax shall terminate when the amount specified in the proposition approved by the electors is collected. A city or town may agree to terminate the tax if the tax collected reaches the actual cost of the completed projects and the amount specified in the proposition exceeds the actual cost of the completed projects. A city or town shall inform the department that a tax is terminated;

(J) If a county has not imposed taxes under W.S. 39-15-204(a)(i) and 39-15-204(a)(iii) as provided in subparagraph (B) of this paragraph, the board of county commissioners may adopt a resolution to authorize cities and towns within the county to propose a municipal tax under this paragraph. The resolution shall establish the maximum taxation rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%). The proposition by a city or town for a municipal tax authorized under this subparagraph shall specify that the municipal tax shall terminate after two (2) years.

(b) Basis of tax. There are no specific applicable provisions for the basis of tax for this article.

(c) Taxpayer. There are no specific applicable provisions for the taxpayer for this article.

39-15-204. Taxation rate.

(a) In addition to the state tax imposed under W.S. 39-15-101 through 39-15-111 any county of the state may impose the following excise taxes and any city or town may impose the taxes authorized by paragraphs (ii) and (vii) of this subsection and any resort district may impose the tax authorized by paragraph (v) of this subsection:

(i) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of two percent (2%)

upon retail sales of tangible personal property, admissions and services made within the county, the purpose of which is for general revenue;

(ii) An excise tax at a rate in increments of one percent (1%) not to exceed a rate of two percent (2%) upon the sales price paid for lodging services as defined under W.S. 39-15-101(a) (i), the primary purpose of which is for local travel and tourism promotion;

(iii) An excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county. The total excise tax imposed within any county under this paragraph shall not exceed two percent (2%). The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors and as provided in W.S. 39-15-211(b) (iv). Specific purposes shall not include ordinary operations of local government except those operations related to a specific project or as authorized by W.S. 39-15-203(a) (iii) (H);

(iv) In no event shall the total excise tax imposed within any county under the provisions of paragraphs (i), (iii) and (vi) of this subsection exceed three percent (3%);

(v) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of three percent (3%) upon retail sales of tangible personal property, admissions and services made within the district by vendors physically situated within the district, the purpose of which is for general revenue for the resort district;

(vi) An excise tax at a rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%) upon retail sales of tangible personal property, admissions and services made within the county, the purpose of which is for economic development;

(vii) An excise tax at a rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%) upon retail sales of tangible personal property, admissions and services made within the city or town, the purpose of which is for general revenue or for a specific purpose and in a specified amount as provided in the proposition to impose the tax.

39-15-205. Exemptions.

There are no specific applicable provisions for exemptions for this article. The provisions of W.S. 39-15-105 shall apply to the taxes imposed by this article.

39-15-206. Licenses; permits.

An additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law.

39-15-207. Compliance; collection procedures.

(a) Returns, reports and preservation of records. There are no specific applicable provisions for returns, reports and preservation of records for this article.

(b) Payment. There are no specific applicable provisions for payment for this article.

(c) Timelines. Local tax rates and boundary changes for purposes of this article shall be effective on the first day of a calendar quarter after sixty (60) days notice has been given to a vendor. In the case of a vendor selling from a printed catalog, the new tax rate shall take effect on the first day of the calendar quarter following one hundred twenty (120) days notice provided to the vendor.

39-15-208. Enforcement.

There are no specific applicable provisions for enforcement for this article.

39-15-209. Taxpayer remedies.

There are no specific applicable provisions for taxpayer remedies for this article.

39-15-210. Statute of limitations.

No person shall be liable for payment of the tax imposed under W.S. 39-15-204(a)(ii) for any sale of lodging services made more than one (1) year prior to the date he is notified by the department of revenue of his liability for the tax.

39-15-211. Distribution.

(a) For all revenue collected by the department from the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and (vi) the department shall:

(i) For revenues collected under W.S. 39-15-204(a)(i):

(A) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(B) Deposit the remainder into an account for monthly distribution to counties imposing the tax and its cities and towns. The distribution to the county and its cities and towns shall be equal to the amount collected in each county less the costs of collection as provided by subparagraph (a)(i)(A) of this section. The distribution shall be as follows:

(I) To the county for deposit into its general fund in the proportion the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county;

(II) To the incorporated cities and towns within the county for deposit into their treasuries in the proportion the population of each city or town bears to the total population of the county.

(C) Notwithstanding subparagraph (B) of this paragraph, a county and its cities and towns receiving distributions under this paragraph may expend not to exceed twenty-five percent (25%) of the amount received under subparagraph (B) of this paragraph for the purposes of economic development provided:

(I) The intent to use a portion of the amount distributed for economic development was indicated by specific language on the ballot as provided by W.S. 39-15-203(a)(i)(C) or the enactment of a resolution or ordinance stating that a portion of the proceeds would be used for "economic development";

(II) The county has not imposed a tax under W.S. 39-15-204(a)(vi).

(ii) For revenues collected under W.S. 39-15-204(a)(ii):

(A) During the first year the tax is imposed in a county, city or town, two percent (2%) shall be deducted for the costs to the state of initial implementation of collection and administration of the tax, and one percent (1%) each year thereafter for state administrative costs with the proceeds to be deposited in the state general fund;

(B) Except as provided in subparagraph (a)(ii)(C) of this section, distribute the balance on a monthly basis to the treasurer of each county, city or town imposing the tax in an amount equal to the amount collected in each entity less the costs of collection as provided by subparagraph (a)(ii)(A) of this section. Amounts distributed under this subparagraph shall be used for the following purposes:

(I) Except as provided by subdivision (III) of this subparagraph, at least ninety percent (90%) of the amount distributed shall be used to promote travel and tourism within the county, city or town imposing the tax. Expenditures for travel and tourism promotion shall be limited to promotional materials, television and radio advertising, printed advertising, digital content, social media, promotion of tours, staging of events, educational materials, and other specific tourism related objectives, provided that none of these funds shall be spent for capital construction or improvements. If the amount is collected under a tax imposed countywide, expenditures of this amount shall be made in accordance with the Uniform Municipal Fiscal Procedures Act by a joint powers board established pursuant to law by the county and a majority of incorporated municipalities within the county. Membership of the board shall include at least one (1) representative appointed by each governmental entity made a party to the agreement and the majority of the board membership shall be comprised of representatives of the travel and tourism industry;

(II) Except as provided by subdivision (III) of this subparagraph, the amount remaining not to exceed ten percent (10%) of the total amount distributed shall be used for general revenue within the governmental entity imposing the tax. If the amount is collected under a tax imposed countywide, the joint powers board established under subdivision (a)(ii)(B)(I) of this section shall distribute the amount remaining to the county for deposit in its general fund in the proportion that the amount collected outside the corporate

limits of its cities and towns bears to the total amount collected within the county, and to incorporated cities and towns within the county for deposit into their treasuries in the proportion that the amount collected within the corporate limits of each city and town bears to the total amount collected within the county;

(III) If any of the conditions specified in subparagraph (H) of this paragraph are met, the amount collected less the cost of collection as provided by subparagraph (a)(ii)(A) of this section shall be distributed as follows:

(1) Sixty percent (60%) shall be used to promote travel and tourism within the county, city or town imposing the tax in accordance with subdivision (I) of this subparagraph;

(2) Ten percent (10%) shall be deposited in the general fund of the county. If the amount is collected under a tax imposed countywide, the joint powers board established under subdivision (a)(ii)(B)(I) of this section shall distribute the amount to the county for deposit in its general fund in the proportion that the amount collected outside the corporate limits of its cities and towns bears to the total amount collected within the county, and to incorporated cities and towns within the county for deposit into their treasuries in the proportion that the amount collected within the corporate limits of each city and town bears to the total amount collected within the county;

(3) Thirty percent (30%) shall be used for the provision of visitor impact services within the governmental entity imposing the tax. If the amount is collected under a tax imposed countywide, the joint powers board shall distribute the amount to the county under the same terms and conditions as provided under subdivision (III)(2) of this subparagraph, but the funds shall only be used for the purposes specified in this subdivision. As used in this section, "visitor impact services" includes, but is not limited to, provision of vehicle parking, public transportation, public restrooms, pedestrian and bicycle pathways, museums and other displays.

(C) If the proposition to continue the tax is defeated and a county, city or town does not reimpose the tax under W.S. 39-15-204(a)(ii), the department shall retain revenues collected during the last three (3) months the tax is in effect to provide for refund of any overpayment of tax. One

(1) year after the tax expires, the department shall distribute the balance of the revenues retained under this subparagraph to the treasurer of that county, city or town;

(D) Repealed by Laws 2020, ch. 14, 2.

(E) Repealed by Laws 2020, ch. 14, 2.

(F) Repealed by Laws 2020, ch. 14, 2.

(G) Repealed by Laws 2020, ch. 14, 2.

(H) The amount collected shall be distributed as provided in subdivision (B)(III) of this paragraph if the revenue collected by the county, city or town equals or exceeds the amounts as specified in subdivisions (I) through (III) of this subparagraph, adjusted annually for the percentage increase in the Wyoming cost-of-living index for the previous fiscal year as determined by the division of economic analysis of the department of administration and information:

(I) If the county, city or town is not imposing a lodging tax under W.S. 39-15-204(a)(ii), the amount of assessment revenue received from the two percent (2%) assessment on lodging services imposed pursuant to W.S. 39-15-104(h)(ii) for each of the preceding three (3) years equals or exceeds one million eight hundred fifty thousand dollars (\$1,850,000.00) or it can reasonably be presumed, based on sales tax collection records, that the annual amount that will be received by the city, town or county will equal or exceed one million eight hundred fifty thousand dollars (\$1,850,000.00);

(II) If the county, city or town has imposed a one percent (1%) lodging tax under W.S. 39-15-204(a)(ii), the amount of assessment revenue received from that tax plus the two percent (2%) assessment on lodging services imposed pursuant to W.S. 39-15-104(h)(ii) for each of the preceding three (3) years equals or exceeds two million seven hundred eighty thousand dollars (\$2,780,000.00) or it can reasonably be presumed, based on sales tax collection records, that the annual amount that will be received by the city, town or county will equal or exceed two million seven hundred eighty thousand dollars (\$2,780,000.00);

(III) If the county, city or town has imposed a two percent (2%) lodging tax under W.S. 39-15-204(a)(ii), the amount of assessment revenue received from that

tax plus the two percent (2%) assessment on lodging services imposed pursuant to W.S. 39-15-104(h)(ii) for each of the preceding three (3) years equals or exceeds three million seven hundred thousand dollars (\$3,700,000.00) or it can reasonably be presumed, based on sales tax collection records, that the annual amount that will be received by the city, town or county will equal or exceed three million seven hundred thousand dollars (\$3,700,000.00).

(iii) For revenues collected under W.S. 39-15-204(a)(v):

(A) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(B) Deposit the remainder into an account for monthly distribution to resort districts imposing the tax.

(iv) For revenues collected under W.S. 39-15-204(a)(vi):

(A) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(B) Deposit the remainder into an account for monthly distribution to counties imposing the tax and its cities and towns. The distribution to the county and its cities and towns shall be equal to the amount collected in each county less the costs of collection as provided by subparagraph (A) of this paragraph. The distribution shall be as follows:

(I) To the county for deposit into its general fund in the proportion the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county;

(II) To the incorporated cities and towns within the county for deposit into their treasuries in the proportion the population of each city or town bears to the total population of the county.

(b) For all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(iii) the department shall:

(i) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(ii) Deposit the remainder into an account for monthly distribution to the county treasurer of the county in which the tax has been imposed to be distributed immediately by the treasurer to the sponsoring entity;

(iii) Any interest earned from investment of the revenues may only be used for costs related to the purposes approved on the ballot, including operation and maintenance costs, and shall be distributed to each sponsoring entity in the same proportion as its cost is to the total cost of all purposes identified on the ballot;

(iv) If taxes collected exceed the amount necessary for the approved purpose, the excess funds shall be retained by the county treasurer for one (1) year for refund of overpayments of the tax imposed pursuant to this act upon order of the department. After one (1) year any interest earned on the excess funds and the excess funds less any refunds ordered shall be deposited in the applicable reserve account authorized by W.S. 39-15-203(a)(iii)(H) or transferred to the county or municipality as specified in the resolution adopted pursuant to W.S. 39-15-203(a)(iii)(A). If the resolution fails to specify how excess funds will be expended and after all approved purposes have been completed, the county treasurer shall transfer the excess funds less any refunds ordered to each city and town within the county in the proportion the population of the city or town bears to the population of the county and to the county in the proportion that the population of the unincorporated areas of the county bears to the population of the county. After a public hearing, with notice of the public hearing published in a newspaper of general circulation in the county at least thirty (30) days before the public hearing, the governing body of the county and each municipality may appropriate its proportion of excess funds for other specific purposes authorized by a majority vote of the governing body, which shall not include the ordinary operations of local government. Excess funds collected on the propositions approved prior to January 1, 1989, and any interest earned shall be retained by the county treasurer for use in any purposes approved by the electors in accordance with procedures set forth in this section and for refunds of overpayment of taxes imposed pursuant to this act upon the order of the department, except that, with the approval of the governing bodies adopting the

initial resolution, the excess funds and any interest earned may be used for the needs of the project for which the tax was approved.

(c) Repealed By Laws 1999, ch. 54, 2.

(d) For all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(vii) the department shall:

(i) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(ii) Deposit the remainder into an account for monthly distribution to the city or town in which the tax has been imposed which shall only be used by the city or town for costs related to the purposes approved in the proposition to impose the tax.