

RESOLUTION 2022-015

RESOLUTION TO PLACE TWO PROPOSITIONS REGARDING GENERAL PURPOSE OPTIONAL ONE PERCENT (1%) COUNTY SALES TAX (5TH PENNY) ON THE GENERAL ELECTION BALLOT TO BE HELD IN ALBANY COUNTY, WYOMING ON TUESDAY, NOVEMBER 8, 2022. ONE TO ESTABLISH THE TERM OF THE TAX AS FOUR YEARS AND ONE TO ESTABLISH THE TERM OF THE TAX AS PERMANENT.

WHEREAS, the Wyoming Legislature has provided, pursuant to Wyo. Stat. §39-15-204(a)(i), for counties to impose an excise tax not to exceed one percent (1%) upon retail sales of tangible personal property, admissions, and services made within the county, for general revenue purposes, commonly known as the fifth cent sales tax (hereinafter referred to as “5th Penny Tax”);

WHEREAS, Wyo. Stat. § 39-15-203(a)(i)(F) allows for the 5th Penny Tax to be continued by an election if the county commissioners, with the concurrence of the governing bodies of fifty percent (50%) of the municipalities, submit a proposition to the voters establishing the term of the tax as permanent and a proposition to the voters continuing the term of the tax as every four years;

WHEREAS, The County has voted in favor of the 5th Penny Tax since 1986 and the same proposition shall then be submitted to the electorate, or approved via resolution, at every other subsequent general election until the proposition is defeated;

WHEREAS, if the proposition to establish the term of the 5th Penny Tax as permanent is approved by the qualified electors, the Board of County Commissioners shall impose the 5th Penny Tax as an excise tax upon retail sales of tangible personal property, admissions and services, for general revenue purposes as a permanent tax, and shall no longer submit either proposition to the voters;

NOW THEREFORE THE BOARD OF COUNTY COMMISSIONERS OF ALBANY COUNTY, WYOMING, RESOLVES:

Section 1: The foregoing recitals are incorporated in and made a part of this resolution by this reference.

Section 2: That pursuant to Wyo. Stat. § 39-15-201 et seq., the Board of Commissioners for Albany County, Wyoming, at an election to be held in Albany County, Wyoming on Tuesday, November 8, 2022, shall place the following Proposition on the ballot:

GENERAL PURPOSE ONE PERCENT (1%) SALES AND USE TAX PROPOSITION

“Shall the Board of County Commissioners of the County of Albany, State of Wyoming be authorized to continue to impose a general purpose excise tax of 1% upon retail sales of tangible personal property, admissions and services made within the county, for general revenue purposes for the period of January 1, 2023 through December 31, 2026?”

_____ FOR the county sales and use tax for four (4) years
_____ AGAINST the county sales and use tax for four (4) years

Section 3. That pursuant to Wyo. Stat. § 39-15-201 et seq., the Board of Commissioners for Albany County, Wyoming, at an election to be held in Albany County, Wyoming on Tuesday, November 8, 2022, shall place the following Proposition on the ballot:

GENERAL PURPOSE ONE PERCENT (1%) SALES AND USE TAX PROPOSITION
TO MAKE THE TERM OF THE TAX PERMANENT

“Shall the Board of County Commissioners of the County of Albany, State of Wyoming be authorized to impose a general purpose excise tax of 1% upon retail sales of tangible personal property, admissions and services made within the county, for general revenue purposes, establishing the term of the tax as permanent beginning January 1, 2023?”

_____ FOR the county sales and use tax being permanent beginning January 1, 2023
_____ AGAINST the county sales and use tax being permanent beginning January 1, 2023

Section 4. That, if the proposition in Section 2 is passed and the proposition in Section 3 is not passed, the 5th Penny Tax shall continue to be imposed for a four-year (4) term, and then be re-submitted to the electorate or continued via resolution at every other subsequent general election thereafter until the imposition of the 5th Penny Tax is defeated.

Section 5. That, if the proposition in Section 3 is passed, the 5th Penny Tax shall continue to be imposed on a permanent term, and neither the proposition from Section 2 nor Section 3 are required to be re-submitted to the electorate at every other subsequent general election thereafter.


PASSED, APPROVED, AND ADOPTED this 19th day of July 2022.

THE BOARD OF COUNTY COMMISSIONERS OF ALBANY COUNTY, WYOMING



Pete Gosar, Chairperson

ATTEST:



Jackie R. Gonzales,
Albany County Clerk