

RESOLUTION #2014-15
IMPOSING AN EXCISE TAX UPON THE SALES PRICE PAID FOR LODGING SERVICES

WHEREAS, Wyoming State Statute, § 39-15-203 and 39-15-204 allows for the imposition of an excise tax of up to 4% upon the sales price paid for lodging services which means the provision of sleeping accommodations to transient guests and shall include the providing of sites for the placement of tents, campers, trailers, mobile homes or other mobile sleeping accommodations for transient guests;

WHEREAS, an excise tax of 3% has been approved by the electorate within Platte County, Wyoming, August 19, 2014, and shall be voted on at each second general election thereafter in accordance Wyoming Statute §39-15-203; and

WHEREAS, under the provisions of Wyoming Statute § 39-15-203(a) (ii) (D), since the proposition to impose the lodging tax was previously 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; and,

WHEREAS, The proposition to impose the 3% lodging tax was approved by the qualified electors of Platte County, Wyoming on August 19, 2014 the Board of County Commissioners in and for Platte County, shall by ordinance impose an excise tax upon the sales price for lodging services; and

THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS IN AND FOR PLATTE COUNTY, WYOMING, to adopt and enact the following Ordinance Imposing a 3% excise tax upon the sales price paid for lodging services in Platte County, Wyoming, authorized under Wyoming Statute § 39-15-204 (a) (ii), to-wit:

Section 1: Platte County hereby imposes and authorizes a 3% excise tax, as approved by the qualified electors, as imposed upon the sales price of all lodging services made within Platte County, Wyoming, authorized by Wyoming Statute § 39-15-204 (a) (ii).

Section 2: The provisions of Wyoming Statute, § 39-15-101 et seq. Article 1 Chapter 15 are hereby adopted by reference except for Wyoming Statute § 39-15-102 (a), insofar as it relates to sales taxes, except that the name of "Platte 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.

Section 3: Any amendment made to Article 1 or to Chapter 16 not in conflict with Article 1 of Chapter 15 or to Chapter 16 shall automatically become a part of this sales tax ordinance.

Section 4: Platte County shall contract with the Department of Revenue of the State of Wyoming prior to the effective date of the County lodging tax ordinance whereby the Department of Revenue shall perform all functions incident to the administration of this lodging tax ordinance.

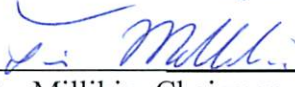
Section 5: The amount subject to the lodging tax shall not include the amount of any sales tax imposed by the State of Wyoming.

Section 6: If any part of this Ordinance is invalid the remaining portion shall be construed in such a manner as to remain valid.

IT IS FURTHER RESOLVED that the County Clerk within thirty (30) days following certification of the election results and annually thereafter each year the lodging tax is in effect shall notify the Department of Revenue of the State of Wyoming of the foregoing Resolution and shall submit a list to the department of all persons selling lodging services within their respective jurisdiction.

APPROVED AND ADOPTED at the regularly scheduled meeting of the Board of County Commissioners in and for Platte County, Wyoming, held on the 16th day of September 2014.

BOARD OF PLATTE
COUNTY COMMISSIONERS



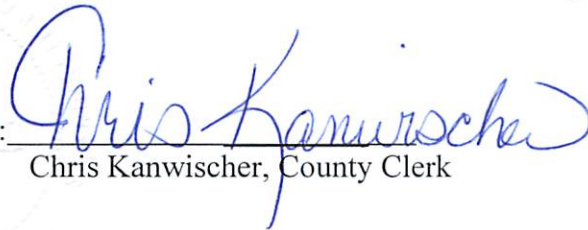
Tim Millikin, Chairman



Steve Shockley, Commissioner



Sandy Kontour, Commissioner

ATTESTED: 
Chris Kanwischer, County Clerk

