

#198 – ORDINANCE NO. 2010-54
AUTHORIZING THE CONTINUATION OF AN EXCISE TAX OF 1%

AN ORDINANCE OF THE GOVERNING BODY OF THE TOWN OF ALPINE,
WYOMING, AUTHORIZING THE CONTINUATION OF AN EXCISE TAX OF 1%
AS AUTHORIZED BY WYOMING STATUTE 39-15-203 (a) (i) (F) UPON THE
RETAIL SALE OF TANGIBLE PERSONAL PROPERTY, ADMISSIONS AND
SERVICES MADE WITHIN LINCOLN COUNTY, WYOMING.

WHEREAS, on November 6, 2007 the proposition to impose an excise or sales and use tax upon the retail sale of tangible personal property, admissions and services at the rate of 1% was submitted to the vote of the qualified electors of Lincoln County pursuant to W.S. 39-15-203(a)(i)(A) through (C); and

WHEREAS, a majority of those casting their ballots in that election voted in favor of imposing the tax, thereby approving the proposed 1% county excise or sales and use tax; and

WHEREAS, after a proposition to impose an excise or sales and use tax as described above is approved, W.S. 39-15-203(a) (i) (C) requires the same proposition be submitted at every other subsequent general election until the proposition is defeated. That statute further provides in those counties where the tax is not in effect, the county commissioners with the concurrence of the governing bodies of two-thirds (2/3) of the municipalities may establish the initial term of the tax at two (2) years. If the term of the tax is limited to two (2) years, the term of the tax shall be stated in the proposition submitted to the voters. If approved, the proposition shall be submitted at the next general election and at every other subsequent general election thereafter until the proposition is defeated; and

WHEREAS, pursuant to W.S. 39-15-203(a)(i)(F), a county excise or sales and use tax may be continued without the proposition being submitted to the voters at every other subsequent general election as described in W.S. 39-15-203(a)(i)(C) if the following requirements are met:

1. The tax was initially imposed following approval of the electorate in accordance with W.S. 39-15-203(a) (i) (B) and (C);
2. The continuation of the tax is 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;
3. The ordinances adopted by the municipalities confirm with W.S. 39-15-203(a) (i) (E) (I) through (V); and
4. The county clerk has certified to the county treasurer that a sufficient number of ordinances or resolutions to continue the tax under W.S. 39-15-203(a)(i)(F) have been adopted at least ninety (90) days prior to the election to determine the continuation of the tax;. and

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WHEREAS, the Alpine Town Council is the governing body of the Town of Alpine, which is one of the incorporated municipalities within Lincoln County; and

WHEREAS, the Town of Alpine supports the continuance of a one percent (1%) excise or sales and use tax for general revenue within the Town of Alpine and Lincoln County, Wyoming without requiring the qualified electors vote on the proposition at the next general election; and

WHEREAS, the Governing Body of the Town of Alpine encourages the board of county commissioners of Lincoln County to approve a resolution that supports the continuation of the one percent (1%) excise or sales and use tax for general revenue within Lincoln County.

NOW, THEREFORE, BE IT ORDAINED by the Governing Body of the Town of Alpine, Lincoln County, Wyoming, that:

Section 1. The Town of Alpine hereby supports, endorses, and adopts the continuation of the imposition of a 1% excise or sales and use tax upon every retail sale of tangible personal tangible property, admissions and services in Lincoln County, Wyoming authorized or permitted by W.S. 39-15-203(a)(i)(E)(I) and W.S. 39-15-204(a)(i).

Section 2. The Town of Alpine hereby supports and identically adopts the provisions contained in Article 1 of Chapter 15 of Title 39, Wyoming Statutes, 2009 as amended except for W.S. 39-15-102(a), insofar as it relates to sales taxes provided that Lincoln County be the taxing agency for this excise or sales and use tax and that no additional license to engage in business shall be required if the vendor has been issued a state license pursuant to the law.

Section 3. Any amendment to Article 1 of Chapter 15 or Chapter 16 of Title 39, Wyoming Statutes, 2009 as amended, which is not in conflict with Article 1 of Chapter 15 or Chapter 16 of Title 39, Wyoming Statutes, shall automatically become part of the sales tax ordinance of the town.

Section 4. Lincoln County shall contract with the Department of Revenue of the State of Wyoming, prior to the effective date of the county sales and use tax ordinance whereby the department shall perform all functions incident to the administration of the sales tax ordinance of the county.

Section 5. The amount subject to the excise or sales and use tax shall not include the amount of any sales or use tax imposed by the State of Wyoming.

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THIS ORDINANCE PASSED AND APPROVED ON THE FOLLOWING DATES:

PASSED on First Reading this **5th** day of **January, 2010**.

PASSED on Second Reading this **19th** day of **January, 2010**.

PASSED, APPROVED & ADOPTED on Third Reading, this **2nd** day of **February, 2010**.



TOWN OF ALPINE, WYOMING

BY: Victoria DeCora
Victoria DeCora, MAYOR

ATTEST:

Brenda Bennett
Brenda Bennett, TOWN CLERK/TREASURER

ATTESTATION OF TOWN CLERK

STATE OF WYOMING)
COUNTY OF LINCOLN)
TOWN OF ALPINE)

I hereby certify that the foregoing **#198 – ORDINANCE NO. 2010-54 - AUTHORIZING THE CONTINUATION OF AN EXCISE TAX OF 1%** was duly posted for ten (10) days in the *Town Clerk's office*.

I further certify that the foregoing ORDINANCE was duly recorded in the BOOK OF ORDINANCES, TOWN OF ALPINE, LINCOLN COUNTY, WYOMING.

ATTEST:

BY: Brenda Bennett
Brenda Bennett, Town Clerk/Treasurer

