

# Revenue Committee

## 2021 Interim Planning – Proposed Interim Topics

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### Senator James

**Proposed Interim Topic:** Cash based budget, Usage Tax, New businesses attraction

**Contact Person:**

Tom James  
tom.james@wyoleg.gov  
307-350-4018

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

These are different revenue ideas that either produce revenue, deal with the spending, and ideas to bring in new businesses

**Expected goal or result:**

produce revenue cut spending without raising taxes.

**Estimated Committee time for topic:**

I do not know

**Resources for Committee review prior to topic consideration:**

### Representative Harshman, Chairman

**Proposed Interim Topic:** Industrial Revenue Bonds

**Contact Person:**

Representative Harshman

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

Study the use of industrial revenue bonds (IRBs) in Wyoming. Work on the issue of what other states are doing that Wyoming isn't with respect to IRB programs.

**Expected goal or result:**

1. Figure out exactly how we want to tax and exempt.
2. Set up a system of state aid to promote and help locals with these projects. Maybe house this in the Business Council and task them with helping.
3. Set the parameters like the number and type of jobs.

**Estimated Committee time for topic:**

**Resources for Committee review prior to topic consideration:**

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### **N/A-Topic requested by legislator**

**Proposed Interim Topic: Sales Tax Exemption Review**

**Contact Person:**

Representative Scott Heiner  
Legislature  
scott.heiner@wyoleg.gov  
307-870-2859

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

Review all sales tax exemptions for continued need, purpose and propose sunset date for same

**Expected goal or result:**

Increase sales tax revenue and level the playing field for businesses

**Estimated Committee time for topic:**

1 day

**Resources for Committee review prior to topic consideration:**

Title 39

**Proposed Interim Topic: Municipal Taxing Authority**

**Contact Person:**

Representative Scott Heiner  
Legislature  
scott.heiner@wyoleg.gov  
307-870-2859

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

Review possible amendments to the Optional Sales Tax as enacted in HB0047 in 2020. • Several municipalities and WAM have voiced frustration as they are not able to get permission from their respective County Commission to pursue a municipality tax without the 6th penny tax enacted. • Municipalities are increasingly concerned at not being able to perform necessary maintenance without increasing revenue and they feel their citizens are amendable to the increased tax for specific purpose • Some municipalities would like to create taxing districts to encompass fire district boundaries or other boundaries more appropriate for a taxing entity.

**Expected goal or result:**

Proposed legislation to improve on the Optional Municipal Sales Tax to make it more user friendly and easier to enact

**Estimated Committee time for topic:**

1 day

**Resources for Committee review prior to topic consideration:**

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## 2021 Interim Planning – Proposed Interim Topics

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Title 39

### Senator Case, Chairman

**Proposed Interim Topic: Medicaid Expansion**

**Contact Person:**

Richard Garrett  
American Heart Association  
Richard.garrett@heart.org  
3073497945

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

The AHA urges the committee to consider Medicaid Expansion as a high priority.

**Expected goal or result:**

The goal of the committee's consideration should be to sponsor a Medicaid Expansion bill for the 2022 legislative session.

**Estimated Committee time for topic:**

5 hours

**Resources for Committee review prior to topic consideration:**

<https://www.commonwealthfund.org/publications/issue-briefs/2020/may/impact-medicaid-expansion-states-budgets> Issue: The impact of Medicaid expansion on state budgets is a concern cited by policymakers in nonexpansion states. Goal: To estimate the financial impact of Medicaid expansion on state budgets based on state experiences to date. Methods: Using historical data, projections of cost, and difference-in-differences analysis, we estimate the impact of expanding eligibility for Medicaid on states' spending on the program and the overall effect on their budgets. Key Findings: During 2014–17, Medicaid expansion was associated with a 4.4 percent to 4.7 percent reduction in state spending on traditional Medicaid. Estimates of savings outside of the Medicaid program vary significantly. Savings on mental health care, in the corrections system, and from reductions in uncompensated care range from 14 percent of the cost of expansion in Kentucky to 30 percent in Arkansas. Conclusion: It is not necessary to cut other spending or raise revenue by 10 percent of the cost of expansion — their share in 2020 — to balance their budgets. States have a variety of means to offset some or all of expansion's statutory costs. Thus, the net cost of Medicaid expansion to states is different from the "sticker price." In some cases, the net cost is negative.

**Proposed Interim Topic: Ad valorem tax - wind generation facilities**

**Contact Person:**

Dan Neal  
Wyoming Energy Forum  
dnealwef@gmail.com  
3072582783

**Related to 2021 legislation:**

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No

**Recommended priorities Committee should consider:**

This study will enable the committee to: 1. Determine whether the state’s property tax valuation system uses Best Practices to ensure fair treatment of taxpayers and to ensure the state collects the correct amount of taxes. 2. Learn more about statutes governing the DOR and the DOR’s rules and regulations regarding valuation of properties. 3. Learn how DOR evaluates utility-owned wind generation facilities. 4. Learn how DOR evaluates non-regulated wind generation facilities. 5. Understand DOR practice with regard to field verification of company representations, and audits of non-regulated wind generation facilities. 6. Understand the relationship between the DOR and local taxing authorities with regard to non-regulated wind generation facilities, including tax exemption practices. 7. Consider whether, with respect to non-regulated wind generation facilities, county assessors could provide field verification assistance to DOR, and whether county assessors could provide meaningful comment to DOR regarding DOR practices.

**Expected goal or result:**

The goal is to determine whether this significant segment of the state’s tax structure is functioning as efficiently as possible and to make any changes necessary to improve the state’s ability to collect the taxes owed the state and other affected jurisdictions.

**Estimated Committee time for topic:**

6-8 hours divided equally over two separate meetings to gather and weigh information. 4 hours to develop and debate any necessary legislative changes.

**Resources for Committee review prior to topic consideration:**

International Association of Assessing Officers: Standard on Property Tax Policy, July 2020  
[https://www.iaao.org/media/standards/Standard\\_on\\_Property\\_Tax\\_Policy.pdf](https://www.iaao.org/media/standards/Standard_on_Property_Tax_Policy.pdf) Lincoln Institute of Land Policy and the Minnesota Center for Fiscal Excellence 50 State Property Tax Comparison study, April 2018: [https://www.lincolninst.edu/sites/default/files/pubfiles/50-state-property-tax-comparison-for-2017-full\\_1.pdf](https://www.lincolninst.edu/sites/default/files/pubfiles/50-state-property-tax-comparison-for-2017-full_1.pdf)

### Representative Sweeney

**Proposed Interim Topic: Tobacco Tax Equivalence**

**Contact Person:**

Mark Larson  
Wyoming Petroleum Marketers Association  
mlarson@cwpmma.org  
(303)941-7830

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

The request is to eliminate the tax free status for deliveries of tobacco products to retailers situated on the Wind River Reservation and tax all tobacco products at the wholesale level regardless of destination.

**Expected goal or result:**

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The goal is to achieve retail parity and uniform taxation that will level the playing field over all of Wyoming. A secondary goal is to work with the Tribes to negotiate a compact similar to the fuel tax compact to the benefit of the Tribes.

**Estimated Committee time for topic:**

The topic should not take more than an hour to develop and discuss next steps. Should a bill draft be requested, a subsequent half hour should be sufficient to move forward or reject.

**Resources for Committee review prior to topic consideration:**

SF19-51 should be reviewed along with the letter from the Governor's Office and Attorney General required in SF-51. A matrix of the 12 states that already tax all tobacco products at wholesale and how those states addressed reservation retail sales to non-Native American's, would be very helpful.

### Representative Yin

**Proposed Interim Topic: Sales Tax Allocation**

**Contact Person:**

David Fraser  
Wyoming Association of Municipalities  
dfraser@wyomuni.org  
307-414-0265

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

To review the allocation of the state sales and use tax and increase the percentage going to local governments.

**Expected goal or result:**

To increase the percentage of state sales and use tax that go to cities, towns and counties.

**Estimated Committee time for topic:**

One meeting day

**Resources for Committee review prior to topic consideration:**

### Representative Gray

**Proposed Interim Topic: property tax control review**

**Contact Person:**

Chuck Gray  
Wyoming State Legislature  
chuck.gray@wyoleg.gov  
3072511372

**Related to 2021 legislation:**

No

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**Recommended priorities Committee should consider:**

I would like the committee to review the property tax statutes from tee to green. It would involve looking at assessment and possibility of capping year to year increases in assessment as well as discussion of acquisition value. It would also involve looking at the appeals process.

**Expected goal or result:**

Reviewing troubling trends in property tax, including the troubling trend of assessment in Natrona County.

**Estimated Committee time for topic:**

first we would need to review the statute from tee to green. We would also need to discuss the entire process from assessment to appeal. I think we would need to take substantial time for it.

**Resources for Committee review prior to topic consideration:**

Property tax statutes.

### Representative Harshman, Chairman

**Proposed Interim Topic: Revenue Recovery through Workforce Protection**

**Contact Person:**

Tamsin Johnson  
Wyoming State AFL-CIO  
tjohnson@wyoamingaflcio.org  
3076352823

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

I would like the committee to consider as a possible revenue source, the elimination of any tax exemption/reduction/or rebate for any company that does not hire Wyoming workers (as defined in WS 16-6-202). This definition will need to be amended to include those in soft industries as well as those who currently fit the definition of a Wyoming laborer.

**Expected goal or result:**

To discover revenue sources by eliminating exemptions or to improve revenue income by employing Wyoming workers in industries that get exemptions

**Estimated Committee time for topic:**

10 hours - just a guess

**Resources for Committee review prior to topic consideration:**

Privileges and Immunities Act; other states' local hire provisions; Wyoming Supreme Court Decisions regarding local hire; Revenue data on the industries receiving tax exemptions, etc., and total lost revenue from those exemptions; Predictions of increased economic benefit by enforcement of local hire provisions.

### Senator Case, Chairman

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**Proposed Interim Topic: Medicaid Expansion**

**Contact Person:**

Rebekah Smith  
Wyoming Women's Foundation  
rebekah@wycf.org  
3077218300

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

Take a closer look at the impact of Medicaid expansion on the state budget.

**Expected goal or result:**

To estimate the financial impact of Medicaid Expansion including analysis and discussion of: 1) savings to traditional Medicaid generated by Medicaid expansion; 2) savings outside of Medicaid; 3) mechanisms for FMAP recalculation for traditional Medicaid; 4) Medicaid expansion FMAP incentive increase from the American Recovery Plan Act; 5) and potential Section 1115 Waivers that will optimize the program for Wyoming.

**Estimated Committee time for topic:**

45 minutes to an hour at each interim committee meeting.

**Resources for Committee review prior to topic consideration:**

<https://www.commonwealthfund.org/publications/issue-briefs/2020/may/impact-medicaid-expansion-states-budgets> <https://health.wyo.gov/wp-content/uploads/2021/02/WDH-WY-Medicaid-Expansion-Estimates-2021.pdf>

### Representative Roscoe

**Proposed Interim Topic: Sales Tax Exemptions Sunset**

**Contact Person:**

Dave Fraser  
Wyoming Association of Municipalities  
dfraser@wymuni.org  
1-307-414-0265

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

To discuss sunset dates for existing sales tax exemptions.

**Expected goal or result:**

The goal of this issue is to establish a process whereby existing sales tax exemptions would expire unless they were reauthorized at the time of the expiration. If, when reviewed, they were still beneficial to the state, they could be reauthorized. If no action was taken the exemption would lapse.

**Estimated Committee time for topic:**

8 hours

**Resources for Committee review prior to topic consideration:**

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### Senator Case, Chairman

**Proposed Interim Topic: Regulation of Marijuana**

**Contact Person:**

Neal Tomlinson  
Brownstein Hyatt Farber Schreck  
ntomlinson@bhfs.com  
702-327-6859

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

To study the regulation of marijuana-related activities and establish licensing requirements and procedures for the production, testing and sale of marijuana.

**Expected goal or result:**

Bill language for consideration at the 2022 session.

**Estimated Committee time for topic:**

10-12 hours

**Resources for Committee review prior to topic consideration:**

Various state statutes that currently regulate cannabis.

### Representative Gray

**Proposed Interim Topic: Distribution of existing revenue streams**

**Contact Person:**

Chuck Gray  
Wyoming State Legislature  
chuck.gray@wyoleg.gov  
3072511372

**Related to 2021 legislation:**

No

**Recommended priorities Committee should consider:**

Study all existing revenue streams and what their current distributions are.

**Expected goal or result:**

Study all existing revenue streams and what their current distributions are. Study whether those flows should change.

**Estimated Committee time for topic:**

5-6 hours

**Resources for Committee review prior to topic consideration:**

All of the revenue distributions in the fiscal data book.