

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

N/A-Topic requested by legislator

Proposed Interim Topic: Property Tax Relief

+ Govt tax exemptions

Contact Person:

Dan Dockstader

Wyoming Senate

dan.dockstader@wyoleg.gov

3078875727

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Property taxes are increasing beyond the ability of the home/business owner ability to pay -- first the west, Cody, Jackson and Star Valley, Now other regions in Wyoming.

Expected goal or result:

Find a proper balance for people who have lived in Wyoming for decades. They want to continue calling Wyoming home, but taxes are making it cost prohibitive.

Estimated Committee time for topic:

Average time of a bill and the associated process.

Resources for Committee review prior to topic consideration:

County Assessor reports and I could help gather the information.

Representative Harshman, Chairman

Proposed Interim Topic: Investigate new revenue sources for K-12 Education

+ Spending problem
→ sups making more than state sups
→ Buildings

Contact Person:

Steve Harshman

Wyoming House

steve.harshman@wyoleg.gov

3072628075

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

We would look and solicit ideas/proposals for new sustainable, long term revenue sources for K-12 Education.

Expected goal or result:

One or two proposals for the 67th to consider that would generate a minimum of 50 million each in annual income for the SFP.

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

Estimated Committee time for topic:

3-4 hours in two or three different meetings

Resources for Committee review prior to topic consideration:

n/a

N/A-Topic requested by legislator**Proposed Interim Topic: Senior property tax relief programs****Contact Person:**

Senator Lynn Hutchings

State Legislator

lynn.hutchings@wyoleg.gov

307.316-0858

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Prior HB0128 (2019) and current SJ0002 Both address senior citizen property tax relief. Senator Hutchings has a draft bill, 2022 on file as well.

Expected goal or result:

Crafting means testing in the two pieces of legislation already written, getting with Department of Revenue for suggestions on their end to discuss revenue implications.

Estimated Committee time for topic:

Since the bills have already been drafted, possibly two or three committee meetings.

Resources for Committee review prior to topic consideration:

SJ0002 and HB0128 from 2019

Proposed Interim Topic: Gaming Commission**Contact Person:**

Affie Ellis

Wyoming Legislator

affie.ellis@wyoleg.gov

3072879095

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

More work needs to be done on the newly created Wyoming Gaming Commission. There are a number of issues that need to be clarified as a result of the passage of bills authorizing skill based amusement games and on-line sports wagering. Further, and more significantly, the Gaming Commission lacks important conflict of interest requirements for staff and commissioners. Although the Gaming Commission has been reporting to the TRW Committee, it is more appropriate to be worked by the Revenue Committee and perhaps, being reorganized so the Commission is housed under the Department of Revenue.

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

Expected goal or result:

Legislation to provide an adequate regulatory structure so that the public has confidence in the integrity of the Commission and its members.

Estimated Committee time for topic:

6-8 hours of committee hearing time

Resources for Committee review prior to topic consideration:

NCSL research documents. Examination of similar Wyoming statutes, such as those establishing the Lottery. I will also assist in any way that I can.

Proposed Interim Topic: Dissolution of State Liquor Department**Contact Person:**

Rep. Brown

Wyoming Legislature

landon.brown@wyoleg.gov

3076300582

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

I would like the committee to look into the dissolution and privatization of the state liquor commission. How and what would this look like and would it benefit the state to move to a more conventional sales and taxation model.

Expected goal or result:

potential proposed legislation

Estimated Committee time for topic:

3 meetings 1-2 hours each

Resources for Committee review prior to topic consideration:

current laws and taxation methods in other states as well as models used in states with similar population data and control models used like Wyoming - NCSL has good data.

Senator Case, Chairman**Proposed Interim Topic: Review of State Board's authority, including outdated or poorly functioning legal processes****Contact Person:**

E Jayne Mockler, Chairman

State Board of Equalization

jayne.mockler@wyo.gov

307.777.7737

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

- 1) Board's authority to address legal questions not raised by parties, but clearly implicated in disputes;
- 2) Board's "investigation" authority; 3) County Board's authority to direct how local property tax disputes should be resolved, i.e. what can local boards and the State Board decide when hearing local property tax disputes? 4) Statements of consideration

Expected goal or result:

- 1) Clarify State Board's authority to address critical issues in litigation when not raised by the parties.
- 2) Clarify Board's "investigatory" authority, a remnant from the Board's original charter;
- 3) Clarify the scope of a local board's decision making authority when hearing local property tax appeals;
- 4) Address continuing problems with the SOC submission process.

Estimated Committee time for topic:

We expect the review will take 2 hours, work on the specific issues will take a few hours spread over two meetings.

Resources for Committee review prior to topic consideration:

We will provide reports on cases prior to the meeting, and in addition at the review will provide handout which will facilitate the discussion.

Proposed Interim Topic: Tax Evasion

Contact Person:

Jenn Lowe
Equality State Policy Center
jlowe@equalitystate.org
3072488949

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

- In 2021, the “Pandora Papers” revealed that Wyoming has become a tax haven for some of the world’s wealthiest.
- Known as a “cowboy cocktail,” a complex system of trusts and limited liability corporations has allowed anonymous actors to stash billions of dollars, protected from taxes, in the state of Wyoming with no benefit to the tax base or residents of the state.
- Trust companies in Wyoming now manage at least \$31.5 billion in assets, according to the state.
- Laws that were created in the late 1970s, to help protect the identities of oil and mineral stakeholders, are now being exploited to hide money for some of the world’s wealthiest, including Russian oligarchs and other bad actors.
- Wyoming’s trust laws are more liberal than those in the Bahamas, Dubai and many other places traditionally associated with “off-shore” accounts.
- The Pandora Papers showed that Igor Makarov, a Russian billionaire, turned to Wyoming in late 2016 to set up a Wyoming trust and an unregulated private trust company to manage it.
- While the average Wyoming resident works hard to put food on their table and care for their family, outdated laws have allowed some of the world’s wealthiest to take advantage of the state’s tax laws and of the state in general.

Expected goal or result:

- Research the state’s current laws related to private trusts and determine if they are still in the state’s best interest.
- Research and compare how LLCs and LLPs differ in reporting requirements
- Compare the state’s current practices to those of other states to determine if there is a better way to monitor private trusts to benefit the entire state.
- Determine if these private trusts are beneficial in bringing

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

money and jobs to the state, the very reason they were permitted in the first place. • Determine if there is a way to generate revenue for the state through these private trusts.

Estimated Committee time for topic:

Resources for Committee review prior to topic consideration:

- The Statutory Liberalization of Trust Law across 152 Jurisdictions: Leaders, Laggards and the Market for Fiduciary Services
- The ‘cowboy cocktail’: How Wyoming became one of the world’s top tax havens

N/A-Topic requested by legislator

Proposed Interim Topic: Tax exemptions + Fits w/ tabled bills

Contact Person:

Representative Trey Sherwood
Wyoming House of Representatives
Trey.Sherwood@wyoleg.gov
3077602722

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Examination of our tax exemptions that are used as economic incentives - which ones are working?
Which ones have done their job or run their course and need sunset?

Expected goal or result:

Work with the Wyoming Taxpayers Association and Wyoming Economic Development Association to look at metrics used to determine the return on investment of our exemptions used as business incentives. Sunset those that have done their job, run their course or are not working.

Estimated Committee time for topic:

2 to 4 hours

Resources for Committee review prior to topic consideration:

http://wyotax.org/wp-content/uploads/2021/09/Exemption-Justification-Analysis_2021_FINAL.pdf

Representative Harshman, Chairman

Proposed Interim Topic: Financial trusteeship of state lands

Contact Person:

Steve Harshman
NATRONA COUNTY HIGH SCHOOL
steve.harshman@wyoleg.gov
3072628075

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

Study and propose solutions to maximize the return of valuable state land parcels.

Expected goal or result:

Increased return on assets.

Estimated Committee time for topic:

4 hours

Resources for Committee review prior to topic consideration:

Proposed Interim Topic: Study Ad Valorem rates on 2nd homes.

Contact Person:

Steve Harshman

NATRONA COUNTY HIGH SCHOOL

steve.harshman@wyoleg.gov

3072628075

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Study what other state practices are regarding 2nd homes.

Expected goal or result:

Determine if changes in current law are desired.

Estimated Committee time for topic:

2 hours

Resources for Committee review prior to topic consideration:

N/A-Topic requested by legislator

Proposed Interim Topic: Special Municipal Taxing Authority

Contact Person:

Scott Heiner

Wyoming House

scott.heiner@wyoleg.gov

307-875-4516

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Provide for revisions to amend limitations on boundary for special municipal tax

Expected goal or result:

Outcome of a committee sponsored bill

Estimated Committee time for topic:

2 hours on 2 different days

Resources for Committee review prior to topic consideration:

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

Representative Gray

Proposed Interim Topic: Property tax problems**Contact Person:**

Chuck Gray

Wyoming State Legislature

chuck.gray@wyoleg.gov

3072511372

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

I want to study problems with state statute regarding property tax. We would continue to look at the appeals process. I also think we need to look at the acquisition value idea. And I also want to continue to look at property tax limits. I also would like to continue to look at Constitutional amendment approaches

Expected goal or result:

Multiple bills

Estimated Committee time for topic:

3 hours

Resources for Committee review prior to topic consideration:

Relevant state statutes and what other jurisdictions do

Proposed Interim Topic: Cash based budget development**Contact Person:**

Chuck Gray

chuck.gray@wyoleg.gov

3072511372

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Study moving to cash based budget.

Expected goal or result:

a bill and changes to budget process

Estimated Committee time for topic:

5 hours

Resources for Committee review prior to topic consideration:

relevant state statutes and testimony from budget division of legislature and the Executive Branch

Jt effus Rev + Approps
Budget amendment →
Cap Fin.

Representative Harshman, Chairman

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

Proposed Interim Topic: Pharmacy Benefit Manager Practices

Contact Person:

Camilla Hancock

Pharmacy

hancock.camilla@gmail.com

307-271-1095

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Pharmacy Benefit Managers practices have been unchecked and they have conducted business in the shadows. They have been found to overcharge insurance plans and under pay pharmacies in states across the nation. We are wanting to have the PBM practices in our state investigated and how they are treating our citizens brought to light.

Expected goal or result:

1. Legislation much like this is currently being discussed in other states- the reason being PBM practices need to be transparent to all parties. 2. A management audit of the State's Employee Group Insurance and how they have been contracting with a PBM over the years needs to be completed. Ralph Hayes, has admitted during his testimony at the past Senate Labor, Health and Social Services committee meeting that EGI has been overcharged \$8 million for numerous years (Senate Labor, Health and Social Services meeting, Feb. 16, 2022, 24:33-24:51). Hence, as a pharmacist and concerned citizen of the state of Wyoming it a concern that PBM practices could be costing the state millions of dollars.

Estimated Committee time for topic:

Resources for Committee review prior to topic consideration:

Senator Case, Chairman

Proposed Interim Topic: Local Government Revenue Alternatives

Contact Person:

Dave Fraser

Wyoming Association of Municipalities

dfraser@wyomuni.org

307-632-0398

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Wyoming's 99 cities and towns wish to develop sustainable and predictable revenue streams. We believe there are several potential legislative vehicles worth studying to accomplish that goal.

Expected goal or result:

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

To develop legislation that increases local revenue generating ability, with an eye toward enhanced fiscal autonomy.

Estimated Committee time for topic:

Some portion of three to four meetings of the Joint Revenue Committee.

Resources for Committee review prior to topic consideration:

Representative Gray

Proposed Interim Topic: Premium cigar tax cap

Contact Person:

Chuck Gray

chuck.gray@wyoleg.gov

3072511372

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

15 states have adopted premium cigar tax caps. I think we should study this option. This would address issues that small businesses have had.

Expected goal or result:

Legislation

Estimated Committee time for topic:

3 hours

Resources for Committee review prior to topic consideration:

relevant state statutes and what other states have done

Senator Case, Chairman

Proposed Interim Topic: Revisit all Committee Bills Tabled during last interim for consideration in this interim.

Contact Person:

Cale Case

Wyoming Senate

Cale.Case@wyoleg.gov

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Revisit all Committee Bills Tabled during last interim for consideration in this interim.

Expected goal or result:

Revisit all Committee Bills Tabled during last interim for consideration in this interim.

Estimated Committee time for topic:

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

Resources for Committee review prior to topic consideration:

Proposed Interim Topic: Electricity Taxes

Contact Person:

Cale Case

Senate

Cale.Case@wyoleg.gov

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Wyoming has traditionally enjoyed significant revenues from electricity. Traditional generation sources provide taxes from mineral extraction and capital-intensive generation plant that employs great numbers of Wyoming citizens. New forms of generation impose great costs on our landscapes but pay very little in taxes and employ few Wyoming citizens.

Expected goal or result:

Wyoming and the nation are at a critical juncture with respect to the production of electricity. Historically a state of immense resources, Wyoming's future path increasingly driven by central and distributed renewables, new forms of central generation, and innovative support and adaptation of traditional generating plant. Many policy decisions are significantly driven by entities outside of Wyoming. The electricity tax structure must evolve to reflect the changing make up of generation sources and the impacts that they impose on Wyoming. An ideal tax structure would be technologically neutral while recognizing specific impacts and accounting for other taxes paid.

Estimated Committee time for topic:

Resources for Committee review prior to topic consideration:

Utilities, PSC, IPPs, interest groups, more

Proposed Interim Topic: Review of Governmental Tax Exemptions

Contact Person:

Cale Case

Senate

Cale.Case

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Review of the Governmental Tax exemptions

Expected goal or result:

Governmental entities often receive tax exemptions for similar activities that the private sector does not. Frequently, governmental activities directly compete with private entities. What should the policy on the tax exemption be?

Estimated Committee time for topic:

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

Resources for Committee review prior to topic consideration:
DOR presentation. Previous legislation

Representative Gray

Proposed Interim Topic: Distribution of existing revenue streams and possibility of using existing LSRA flows for investment

Contact Person:

Chuck Gray
chuck.gray@wyoleg.gov
3072511372

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

We would study the possibility of investing LSRA when the fund reaches a certain amount. We would also need to study how LSRA is currently invested.

Expected goal or result:

Legislation

Estimated Committee time for topic:

2.5 hours

Resources for Committee review prior to topic consideration:

Relevant state statutes and current fiscal policies.

Senator Baldwin

Proposed Interim Topic: 988 Suicide Lifeline Funding

Contact Person:

Andi Summerville, Executive Director
WAMHSAC
andi@wamhsac.com
307-399-0963

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

988 Suicide Lifeline has been funded for 24/7 operations with ARPA funds. Sustainable funding beyond this biennium will need to be identified. In the federal 988 designation federal legislation signed by President Trump in Oct 2020, it allows for states to charge a fee on phone bills, similar to a 911 fee to support the crisis call center operations, mobile crisis and crisis stabilization services. If Wyoming chooses to use this route, legislation will be required.

Expected goal or result:

Revenue Committee

2022 Interim Planning – Proposed Interim Topics

The goal of this interim topic is to identify how the state will continue to fund and support the 988 Suicide Lifeline beyond the 23-24 Biennium.

Estimated Committee time for topic:

4-6 hours

Resources for Committee review prior to topic consideration:

988 Designation Act 988 State planning efforts Suicide Lifeline Service expectations

Senator Case, Chairman

Proposed Interim Topic: Medicaid Expansion

Contact Person:

Richard Garrett

American Heart Association

richard.garrett@heart.org

3073497945

Related to 2022 legislation:

No

Recommended priorities Committee should consider:

Expand Medicaid to benefit people in WY

Expected goal or result:

Passage of Medicaid Expansion - this is a familiar bill so shouldn't require much committee time

Estimated Committee time for topic:

3 hours

Resources for Committee review prior to topic consideration:

AHA will provide resources and information in support of the topic