



Board of County Commissioners - Staff Report

Meeting Date: July 3, 2018
Submitting Dept: Attorney's Office

Presenter: Keith Gingery
Subject: Lodging Tax Ballot Proposition

Statement / Purpose:

Notification to the County Clerk from the Board of County Commissioners to place the re-imposition of the Lodging Tax on the General Election Ballot on November 6, 2018

Background / Description (Pros & Cons):

The original lodging tax of 2% was approved by the voters in 2010 and then re-imposed by the voters in 2014. The original proposition required that 2/3 of the municipalities concur with the decision of the Board of County Commissioners to place the proposition for a lodging tax on the ballot. The City Council of the City of Jackson agreed in 2010 to have the lodging tax placed on the 2010 ballot. Wyoming Statute §39-15-203(a)(ii)(D) states that after the initial proposition is approved, the matter will be placed on the general election ballot (meaning November) every 4 years thereafter. The wording of the statute is "shall" so there is no discretion in placing the matter back on the ballot, but there needs to be the ministerial act of the Board of County Commissioners notifying the County Clerk to place the re-imposition on the ballot. The action is ministerial just to make sure that there is an opportunity to make sure the language of the ballot question is worded correctly.

Stakeholder Analysis & Involvement:

The Department of Revenue works with the County Treasurer to collect the lodging tax from lodging establishments in Teton County, which includes the southern half of Yellowstone National Park.

Fiscal Impact:

The tax collected is split 60% to promotion, 30% for visitor impacts, and 10% to the general fund.

Staff Impact:

County Clerk conducts the election.

Legal Review:

Gingery. Also reviewed with the Jackson City Attorney to ensure that no action was required from the Jackson City Council.

Staff Input / Recommendation:

This is a ministerial act thus it is recommended for the BCC to approve

Attachments:

Resolution Notifying the County Clerk to place the re-imposition of the lodging tax on the Nov. 6, 2018 ballot.

Suggested Motion:

I move to approve the Resolution Notifying the County Clerk to place on the General Election Ballot on November 6, 2018 the ballot proposition of continuation of a 2% lodging tax in Teton County, Wyoming.

RESOLUTION NOTIFYING THE COUNTY CLERK TO PLACE ON THE GENERAL ELECTION BALLOT ON NOVEMBER 6, 2018 THE BALLOT PROPOSITION OF CONTINUATION OF A 2% LODGING TAX IN TETON COUNTY, STATE OF WYOMING

WHEREAS, the Wyoming Legislature has provided, pursuant to W.S. §39-15-204(a)(ii) for counties and towns to impose a lodging tax not to exceed four percent (4%) upon the sales price paid for lodging services, the purpose of which is for local travel and tourism promotion; the funding for visitor impact services, which include, but is not limited to, provision of vehicle parking, public transportation, public restrooms, pedestrian and bicycle pathways, museums and other displays; and for funds to the general fund of the Town of Jackson and Teton County, and

WHEREAS, the Board of County Commissioners of Teton County decided (with concurrence by 2/3 of the municipalities in Teton County) in 2010 to place the proposition to impose a lodging tax of 2% which was passed by the voters and then re-imposed by the voters in 2014; and

WHEREAS, Wyoming Statute §39-15-203(a)(ii)(D) states that if the proposition is approved the same proposition shall be submitted at subsequent general elections until the proposition is defeated; and

WHEREAS, 4 years have passed since the previous re-imposition of the county lodging tax; and

WHEREAS, the Board of County Commissioners of Teton County hereby notify the Teton County Clerk prior to July 18, 2018 to place the re-imposition of the 2% tax for lodging tax purposes on the November 6, 2018 general election ballot.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF TETON COUNTY, WYOMING THAT:

1. The Board of County Commissioners of Teton County hereby notifies the County Clerk to place the 2% Lodging Tax on the November 6, 2018 ballot to be continued and re-imposed, and further hereby endorse, adopt and approve the procedures set forth in W.S. §39-15-203(a)(ii).
2. The tax shall be imposed upon the sales price paid for lodging services within Teton County and the Town of Jackson.
3. The purpose of the tax is for local travel and tourism promotion.
4. It is anticipated that Teton County will qualify under W.S. §39-15-211(a)(ii)(B)(III) to allow for a split of the lodging tax as follows: 60% to promote travel and tourism, 30% for visitor impact services, and 10% to general fund of the Town of Jackson and Teton County.
5. The Teton County Board of County Commissioners hereby directs the County Clerk to place this proposition upon the November 6, 2018 General Election Ballot and the following proposition shall be stated on the ballot:

SHALL TETON COUNTY, WYOMING BE AUTHORIZED TO CONTINUE TO COLLECT A TWO PERCENT (2%) LODGING TAX TO BE USED IN THE FOLLOWING MANNER: SIXTY PERCENT (60%) FOR LOCAL TRAVEL AND TOURISM PROMOTION; THIRTY PERCENT (30%) FOR VISITOR IMPACT SERVICES, WHICH INCLUDES, BUT IS NOT LIMITED TO, PROVISION OF VEHICLE PARKING, PUBLIC TRANSPORTATION, PUBLIC RESTROOMS, PEDESTRIAN AND BICYCLE PATHWAYS, MUSEUMS AND OTHER DISPLAYS; AND TEN PERCENT (10%) TO THE GENERAL FUNDS OF TETON COUNTY AND THE TOWN OF JACKSON.

a. The ballots shall contain the language "for the county lodging tax" and "against the county lodging tax".

b. The proposition was initially approved at the 2010 election, approved again at the 2014 election, and said proposition is now submitted at the next subsequent general election, November 6, 2018. If the proposition is successful at the November 6, 2018 general election, the tax shall remain in place for an additional four (4) years.

c. If the proposition to reimpose the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months.

d. If the proposition is approved by the qualified electors, the Board of County Commissioners shall impose a two percent (2%) lodging tax upon the sales price paid for lodging services as defined by W.S. §35-15-101(a)(i).

e. The tax shall be implemented and enforced pursuant to Wyoming Statutes Title 39 Taxation and Revenue, Chapter 15 Sales Tax, Article 1 State Sales Tax, with the exception of W.S. §39-15-102(a), insofar as it relates to sales taxes except the name of the 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.

f. Any amendments made to Article 1 State Sales Tax of Chapter 15, Title 39 within the Wyoming Statutes, not in conflict, shall become a part of this resolution.

g. Prior to the effective date of imposition of the tax, the County Clerk shall ensure that a contractual relationship is in place with the State of Wyoming, Department of Revenue to perform all functions incident to the administration of the sales tax.

h. The amount subject to the tax shall not include the amount of any sales tax imposed by the State of Wyoming.

6. Should any part of provision of this resolution ever be judicially determined to be invalid or unenforceable, such determination shall not affect the remaining parts and provisions hereof, the intention being that each part or provision of this resolution is severable.

PASSED, APPROVED AND ADOPTED this _____ day of July, 2018.

BOARD OF COUNTY COMMISSIONERS
OF TETON COUNTY, WYOMING

Mark Newcomb, Chairman

Attest:

Sherry L. Daigle, Teton County Clerk