

The Town of  
*Star Valley Ranch, Wyoming*

**ORDINANCE 2009-11**

BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF STAR VALLEY RANCH

**CHAPTER 1 – Continuation of the 5<sup>th</sup> Penny Sales Tax**

**AN ORDINANCE AUTHORIZING THE CONTINUATION OF A ONE PERCENT (1%) GENERAL EXCISE TAX ON THE RETAIL SALE OF TANGIBLE PERSONAL PROPERTY, ADMISSIONS AND SERVICES MADE WITHIN LINCOLN COUNTY, THE PURPOSE OF WHICH IS GENERAL REVENUE, PURSUANT TO WYO. STAT. § 39-15-203(A) (I) (F).**

**WHEREAS**, on November 6, 2007 an excise tax upon the retail sale of tangible personal property, admissions and services at the rate of 1% was imposed in Lincoln County following approval by the electorate in accordance with Wyoming Statute 39-15-203 (a) (i) (A-C); and

**WHEREAS**, pursuant to the provisions of Wyoming Statute 39-15-203 (a) (i) (F), such tax may be continued without the requirement of further periodic reapprovals by the electorate at a general election, if favorably supported by ordinances adopted by the majority of the incorporated municipalities within Lincoln County and resolution adopted by the Lincoln County Commissioners and at least ninety (90) days prior to the election at which such reapproval would have been necessary; and

**WHEREAS**, the Governing Body of the Town of Star Valley Ranch, one of the incorporated municipalities within Lincoln County approves the proposition of imposing a one percent (1%) tax for general revenue within Lincoln County be adopted by resolution by the Lincoln County Commissioners.

**NOW, THEREFORE, BE IT ORDAINED** by the Governing Body of the Town of Star Valley Ranch, Lincoln County, Wyoming, that:

Section 1. The Town of Star Valley Ranch hereby supports and endorses the continuation of the 1% excise tax imposed on all retail sales of personal tangible property, admissions and services, and upon sales, storage, use and consumption of tangible personal property in Lincoln County, Wyoming authorized by Wyoming Statute 39-15-204 (a) (i).

Section 2. The Town of Star Valley Ranch hereby supports and adopts the provisions contained in Article 1 of Chapter 15 of Title 39, Wyoming Statutes, 2009 as amended except for Wyoming Statute 39-15-102 (a), insofar as it relates to sales taxes, and that Lincoln County is the taxing agency for this excise 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 tax shall not include the amount of any sales or use tax imposed by the State of Wyoming.

Section 6. Insofar as this Ordinance conflicts with any other Town Ordinance, the other Town Ordinance shall control.

FIRST READING THIS 10<sup>th</sup> DAY OF NOVEMBER, 2009

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Boyd Siddoway, Mayor

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Brenda Bauer, Town Clerk

SECOND READING THIS 8<sup>th</sup> DAY OF DECEMBER, 2009

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Boyd Siddoway, Mayor

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Brenda Bauer, Town Clerk

THIRD READING THIS 12<sup>th</sup> DAY OF JANUARY, 2010

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Boyd Siddoway, Mayor

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Brenda Bauer, Town Clerk