

ORDINANCE #301

AN ORDINANCE TO CONTINUE THE IMPOSITION OF THE OPTIONAL ONE CENT SALES TAX PURSUANT TO W.S. 39-15-203, WYOMING STATUTES

WHEREAS, The Governing Body of the Town of Chugwater desires that the optional one cent sales tax adoption of the electorate of Platte County, Wyoming, in the 1990 general election continue in effect; and

WHEREAS, it would be in the financial best interest of the Town of Chugwater if the optional one cent sales tax continues; and

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CHUGWATER, WYOMING;

Section 1. An additional one percent excise tax is hereby imposed upon every retail sale of tangible personal property, admissions and services made within the county and upon sales made within the county and storage, use and consumption of tangible personal property, as was originally imposed by the electorate of Platte County, Wyoming in the November, 1990, general election.

Section 2. Incorporated herein by this reference as if fully set forth are all provisions contained in Article 2, Chapter 15, Title 39 of the Wyoming Statutes, except for W.S. 39-15-102(a) and 39-15-203 as amended, in so far as they relate to sales tax in Article 2, Chapter 15, Title 39 of the Wyoming Statutes, except for 39-16-201(a), insofar as they relate to use 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.

Section 3. Any amendment made to Article 2, Chapter 15, Title 39 of the Wyoming Statutes, or Article 2, Chapter 16, Title 39, not in conflict with 39-15-203 or 39-16-203, shall automatically become part of this sales tax ordinance as if fully set forth.

Section 4. The Town of Chugwater, as is appropriate, shall contract with the Department of Revenue and Taxation prior to effective date of the county

sales and use tax ordinances whereby said department shall perform all functions incident to the administration of the sales and use tax ordinance of the Town of Chugwater.

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

Passed and approved this 7th day of March, 2016 on first reading.

Passed and approved this 4th day of April, 2016 on the second reading.

Passed and approved this 2nd day of May, 2016 on the third and final reading.

Mayor

Attest:

Town Clerk