

ORDINANCE NO. 149

AN ORDINANCE IMPOSING AN EXCISE TAX UPON SPECIFIED SALES MADE IN THE TOWN OF MILLS IN PURSUANCE OF CHAPTER 118, SESSION LAWS OF THE STATE OF WYOMING, 1965, AND PROVIDING FOR A PENALTY AND PROVIDING FOR AN EMERGENCY.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF MILLS, WYOMING:

SECTION 1: This ordinance shall be known and may be cited as the "Mills Sales Tax Ordinance."

SECTION 2: All applicable provisions of Article 15, Title 39, Wyoming Statutes of 1957, (including but not limited to Section 39-287 and Sections 39-291 to 39-304, both inclusive) and all amendments thereto, and Chapter 118, Session Laws of Wyoming, 1965, and all subsequent amendments thereto, being the sales tax laws of the State of Wyoming, are hereby adopted by reference and incorporated in this ordinance as a part thereof, as fully as if completely set out in full herein. One copy of such provisions shall be kept on file in the office of the Town Clerk for examination and inspection.

SECTION 3: Definitions:

(a) Those definitions contained in Section 39-287, Wyoming Statutes, 1957, are included herein by reference.

(b) In this Town -- The term "in this town" or "within this Town" means within the geographical limits of the Town of Mills, Wyoming.

SECTION 4: Within the limitation herein set out, there is hereby levied and there shall be collected and paid:

(a) An excise tax upon every retail sale of tangible personal property made within the city equivalent to one-half of

one percent ( $\frac{1}{2}$  of 1%), except as provided in subsection (e) of this section, of the purchase price paid or charged, or in the case of retail sales involving the exchange of property, equivalent to one-half of one percent ( $\frac{1}{2}$  of 1%) of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except that, those commodities bearing a state excise tax in excess of five percent (5%) shall not be taxable under the provisions of this ordinance.

(b) An excise tax equivalent to one-half of one percent ( $\frac{1}{2}$  of 1%) except as provided in subsection (e) of this section, of the amount paid: (1) to carriers or telephone or telegraph corporations defined by the constitution of the State of Wyoming and also as defined by law, whether such corporations are municipally owned or privately owned, for all intrastate transportation of persons, telephone service, or telegraph service, including the rental or leasing of all equipment or service pertaining or incidental thereto; provided, that said tax shall not apply to interstate movements of freight, passengers and express, or intrastate or interstate movements of raw farm products to processing or manufacturing plants, or movements of sick, injured, or deceased persons by ambulance or hearse, and (2) to public utilities as defined by Sections 37-1 through 37-64 and Sections 37-260 through 37-272, Wyoming Statutes 1957, as amended and to persons or corporations engaged in the business of furnishing or supplying gas, electricity or heat, whether such corporations are municipally or privately owned, for gas, electricity, or heat, furnished for domestic, industrial or commercial consumption.

(c) (i) An excise tax equivalent to one-half of one percent ( $\frac{1}{2}$  of 1%) except as provided in subsection (e) of this section, of the amount paid or charged for all meals and cover charges, if any, furnished at any restaurant, eatinghouse, hotel, drug store, club, dude ranch, resort, tavern, inn, dining car, tourist camp, tourist cabin or other place at which meals are regularly served to the public.

(ii) An excise tax equivalent to one-half of one percent ( $\frac{1}{2}$  of 1%) except as provided in subsection (e) of this section, of the amount paid or charged for living quarters, whether for sleeping, preparation of food or both, in hotels, motels, tourist courts and similar establishments or other lodging service provided primarily for transient guests, measured by the sale price of such rental fee.

(d) An excise tax equivalent to one-half of one percent ( $\frac{1}{2}$  of 1%) except as provided in subsection (e) of this section, of the amount paid or charged for each admission to any place of amusement, entertainment or recreation, games and athletic events; provided, that in the case of persons (except bona fide employees, officers of the law on official business, and children under 12 years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other person for the same or similar accommodations, to be paid by the person so admitted.

(e) The State Board of Equalization by law is required to provide uniform methods and schedules for adding the tax or the average equivalent thereof to the selling price, and when added such tax shall constitute a part of such price, or charge, and

shall be a debt from the consumer or user to retailer until paid and shall be recoverable at law in the same manner as other debts. The purpose of this ordinance shall be effectuated by and through such appropriate and applicable rules and regulations as have been and shall be formulated and promulgated from time to time by the Board of Equalization in its discretion pursuant to its rule making authority contained in the Selective Sales Tax Act of 1937, as amended. The purchaser, consumer and user of any single unit purchase of twenty four cents (24¢) or less, shall not be required to pay the tax provided herein, but said tax shall be assumed and paid for by the vendor who shall keep a detailed segregated record of all such sales. Any vendor who shall so elect may, in lieu of keeping such detailed segregated record, pay a tax of one-half of one percent ( $\frac{1}{2}$  of 1%) on his total sales upon which the tax provided herein is imposed.

(f) (i) The sales tax of one-half of one percent ( $\frac{1}{2}$  of 1%) as provided in Section 3, Chapter 118, Sessions Laws of Wyoming, 1965, as applied to sales of motor vehicles, house trailers, trailer coaches, trailers or semi-trailers, shall be collected by the County Treasurers of the County in which applicant applies for registration of such vehicle, house trailer, trailer coach, trailer or semi-trailer by the applicant if registered for the first time in the State of Wyoming and not upon any subsequent registration thereof by the applicant, provided that motor vehicle dealers and dealers of house trailers, trailer coaches, trailers or semi-trailers shall not be required to pay sales tax on motor vehicles or house trailers, trailer coaches, trailers or semi-trailers registered in the name of the business.

(ii) No vendor shall collect taxes imposed by this ordinance on the sale of motor vehicles, house trailers, trailer coaches, trailers or semi-trailers.

(g) The sales price of the vehicles, house trailers, trailer coaches, trailer or semi-trailer shall be declared by the applicant for registration under oath upon a form of affidavit furnished by the State Board of Equalization or upon an invoice from the vendor and the tax collected shall be upon such declared sales price. In the case of motor vehicles, house trailers, trailer coaches, trailers or semi-trailers, purchased for the purpose of becoming the subject of a gift, the sales tax shall be collected from the donor at the time of first registration based upon the fair market value of the property at the time of the gift. Taxes required to be collected under this section shall be remitted in full by the County Treasurer to the State Board of Equalization on the first and fifteen th days of each month and with such reports as said Board may require.

SECTION 5: It shall be unlawful and deemed a violation of this ordinance for any state or city or town or county officer or employee, or any member, officer or employee of the Board of Equalization to divulge any information gained from any return filed under the provisions of this ordinance in any manner, except in accordance with proper judicial order, or as otherwise provided by law.

Nothing contained herein shall be deemed to authorize or permit any person whatsoever, except the employees and agents of the Board of Equalization and the State Examiner to inquire into or inspect any records kept by the Board pertaining to the reports or returns of any individual taxpayer.

SECTION 6: A tax due and unpaid under this ordinance shall constitute a debt due the Town from the vendor and is hereby made a lien on all the property of the vendor. The tax due, together with interest, penalties and costs, may be collected by appropriate judicial proceedings, or the State Board of Equalization is hereby empowered to seize and sell at public auction, after four weeks' notice of such sale in a newspaper published in the resident county of such vendor, so much of said property as will pay all of the tax due with interest, penalties and costs thereon, which remedies shall be in addition to all other existing remedies. The State Board shall be credited with, and may deduct, all costs and expenses incurred by it in connection with such sale and not recovered from the proceeds thereof.

SECTION 7: For the purpose of this ordinance only, the provisions of Section 39-302, Wyoming Statutes of 1957, shall be expanded to include the Town Attorney in the representation of the Board in proceedings on appeal and all other legal matters.

SECTION 8: If any clause, sentence, paragraph or part of this ordinance or the application thereof to any particular state of facts or transactions shall for any reason be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this ordinance nor the application thereof to other and different facts and transactions, it being the intention to levy the taxes hereby imposed upon each of the transactions enumerated herein, regardless of the validity of the taxes imposed upon any of the other transactions enumerated.

SECTION 9: It shall be unlawful for any vendor to fail or re-



fuse to make any return and payment provided to be made in this ordinance, or to make any false or fraudulent return or false statement on any return, or to evade the payment of the tax, or any part thereof, imposed by this ordinance, or for any person to aid or abet another in any attempt to evade the payment of the tax or any part thereof, imposed by this ordinance.

SECTION: 10: Any person guilty of and violating any of the provisions of this ordinance shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than \$100.00, provided that the penalty herein imposed shall be in addition to any other penalties or sanctions, whether civil or criminal, provided for ay state law.

SECTION 11: The town shall contract prior to the effective date of this ordinance with the State Board of Equalization to perform all functions incident to the administration or operation of this ordinance.

SECTION 12: The amount subject to tax shall not include the amount of any sales tax imposed by the State of Wyoming.

SECTION 13: Whereas an emergency exists and such is declared to be the case, this ordinance shall take effect and be in force from and after its passage by the Town Council and proclaimed by the Mayor of the Town of Mills, Wyoming.

ADOPTED AND APPROVED this 1st day of July, 1965.

(Sign) George Sword  
Mayor

(SEAL)

(Attest) Norma Reed  
Town Clerk

I, the undersigned Town Clerk of the Town of Mills, Wyoming, do hereby certify that the foregoing is a true and correct copy of Ordinance Number 149, entitled: "An ordinance imposing an excise

tax upon specified sales made in the Town of Mills in pursuance of Chapter 118, Session Laws of the State of Wyoming, 1965, and providing for a penalty and providing for an emergency." approved and passed by the Town Council of the said Town of Mills, at a Special meeting thereof, held on this 1st day of July, 1965, and that the ayes and nays were taken and entered upon the Journal of the said Town Council.

(Sign) Marese Reed  
Town Clerk

I, the undersigned, regularly appointed and qualified Town Clerk of the Town of Mills, Wyoming, and acting in that capacity, do hereby state and certify that this ordinance (No. 149) approved and passed as certified above, did take effect and become in force as a legal ordinance of the said Town, immediately upon its enactment as stated, but that this ordinance was nevertheless, by me, subsequently posted up in three public places within the Town of Mills for a period of ten days, and that the copies hereof which were so posted were signed, attested, sealed and certified, as required by law.

JUL 2 '65 to JUL 14 '65

(Sign) Marese Reed  
Town Clerk