

November 10, 1965

COMMISSIONERS PROCEEDINGS
SPECIAL MEETING

The Board of County Commissioners met at 2:00 P.M. at a special meeting. Present: John Orton, chairman, John Niland and George R. Salisbury, Jr.

This special session having been called for the express purpose of certifying the results of a County-wide Sales Tax Election held on November 9th and to establish procedures necessary to implement the County Sales Tax.

A motion was made by Commissioner Niland to certify the results of the County-wide Sales Tax Election as follows:

"For the County Sales Tax" total votes -	841
"Against the County Sales Tax" total votes	385
TOTAL VOTES CAST	1226

This being a majority of votes cast for the County Sales Tax it is hereby declared carried. The motion was seconded by Commissioner Salisbury and carried.

A motion was made by Commissioner Niland to adopt the following ordinance imposing an excise tax upon specified sales made in the County of Carbon in pursuance of Chapter 18 Session Laws of the State of Wyoming, 1965. The motion was seconded by Commissioner Salisbury and carried.

ORDINANCE

AN ORDINANCE IMPOSING AN EXCISE TAX UPON
SPECIFIED SALES MADE IN THE COUNTY OF CARBON
IN PURSUANCE OF CHAPTER 118, SESSION LAWS
OF THE STATE OF WYOMING, 1965

BE IT ORDAINED BY THE GOVERNING BODY OF THE COUNTY OF CARBON WYOMING

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

SECTION 2 (a) - All applicable provisions of the Wyoming Selective Sales Tax Act of 1937, i.e. Article 15, Title 39, Wyoming Statutes, 1957 (including but not limited to Section 39-287, Sections 39-290 through 39-304, Section 39-307 and Section 39-308) and all present and subsequent amendments thereto, and Chapter 118, Session Laws of Wyoming, 1965, and all subsequent amendments thereto are hereby adopted by reference and incorporated in this ordinance as part hereof, as fully as if completely set out in full herein, insofar as said laws are not inconsistent with subsection (k), Section 3, Chapter 318, Session Laws of Wyoming, 1965, and insofar as said laws relate to sales taxes, except that the name of the Carbon County as a taxing agency shall be and is hereby substituted for that of the State of Wyoming.

(b) An additional license to engage in business shall not be required if one has been or is issued to the wholesaler, retailer or proprietor under Section 39-290, Wyoming Statutes, 1957, as amended.

SECTION 3: Definitions

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

(b) In this county - The term "in this county" or "within this county" means within the geographical limits of the Carbon County, 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 47-1 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 of heat, whether such corporations are municipally or privately owned, for gas, electricity, of 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, eating house, hotel, drug store, club, dude ranch, resort, tavern, inn, dining car, tourist camp, tourist cabin, or any 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,

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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 this 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, Session Laws of Wyoming, 1965, as applied to sales of motor vehicles, house trailers, trailer coaches, trailer or semi-trailers, shall be collected by the county treasurers of the county in which applicant applies for registration. The tax shall be collected at the time of the first registration of such vehicle, house trailer, trailer coach, trailer of 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 of 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, trailers or semi-trailers 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 donee 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 (1st) and fifteen (15) 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 county 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 a sale and not recovered from the proceeds thereof.

SECTION 7: 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 8: It shall be unlawful for any vendor to fail or refuse 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 9: Any person guilty of violating any of the provisions of this ordinance shall be punished and shall be subject to the same sanctions, whether civil or criminal, as provided by the law of this State for a like violation, breach, default, or offense.

SECTION 10: The county shall contract prior to the effective date of this ordinance with the State Board of Equalization to perform all functions incident to the administration of operation of this ordinance.

SECTION 11: The amount subject to tax shall not include the amount of any sales tax imposed by the State of Wyoming.

SECTION 12: This ordinance shall take effect on December 1, 1965.

PASSED, APPROVED AND ADOPTED on the 10th day of November, 1965.

ATTEST:

R. G. ENGSTROM, COUNTY CLERK

COUNTY OF CARBON
BOARD OF COUNTY COMMISSIONERS

JOHN ORTON, CHAIRMAN

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A motion was made by Commissioner Niland that the Board be authorized to and instructed to enter into an agreement with the Wyoming State Board of Equalization regarding the administration of the Sales Tax Ordinance. Motion was seconded by Commissioner Salisbury and carried.

There being no further business the meeting was adjourned.

ATTEST:

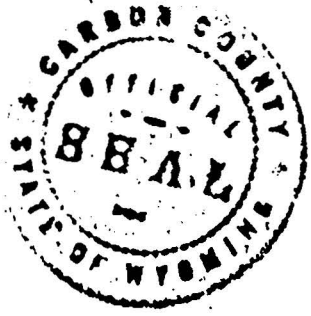
R. G. Engstrom
R. G. ENGSTROM, COUNTY CLERK

BOARD OF COUNTY COMMISSIONERS
CARBON COUNTY, WYOMING

John Orton
JOHN ORTON, CHAIRMAN

John Niland
JOHN NILAND

George R. Salisbury, Jr.
GEORGE R. SALISBURY, JR.



December 7, 1965

COMMISSIONERS PROCEEDINGS

REGULAR MEETING

The Board of Commissioners met at 10:00 A.M., John Orton, Chairman and John Niland and George R. Salisbury, Jr. all present. The minutes of meetings held November 2, 3 and 10 were read and approved.

MONTHLY REPORTS of County Officers were read and approved. The following bills were audited and approved for payment.

Pacific Power & Light Co.	Electric Service	\$289.23
Iris DeLude	County Clerk - Partial Salary	30.00
District 1, Precinct 1	Elections - Judges and Clerks	41.00
District 1, Precinct 2	Elections - Judges and Clerks and Rent	85.00
District 1, Precinct 3	Elections - Judges and Clerks	40.00
District 2, Precinct 1	Elections - Judges and Clerks	41.00
District 2, Precinct 2	Elections - Judges and Clerks	50.00
District 2, Precinct 3	Elections - Judges and Clerks	50.00
District 3, Precinct 1	Elections - Judges and Clerks and Rent	85.00
District 3, Precinct 2	Elections - Judges and Clerks and Rent	85.00
District 3, Precinct 3	Elections - Judges & Clerks	50.00
District 3, Precinct 4	Elections - Judges & Clerks & Rent	85.00
District 3, Precinct 5	Elections - Judges & Clerks & Rent	75.00
District 4, Precinct 1	Elections - Judges & Clerks	29.00
District 4, Precinct 2	Elections - Judges, Clerks, Meals, Mileage	36.00
District 6, Precinct 1	Elections - Judges, Clerks, Meals, Mileage	42.00
District 6, Precinct 2	Elections - Judges, Clerks, Meals, Mileage	42.00
District 7, Precinct 1	Elections - Judges, Clerks, Meals, Mileage	80.35
District 8, Precinct 1	Elections - Judges, Clerks	50.00
District 8, Precinct 2	Elections - Judges, Clerks, Meals, Mileage	66.00
District 9, Precinct 1	Elections - Judges, Clerks, Meals, Mileage	53.00
District 10, Precinct 1	Elections - Judges, Clerks, Meals, Mileage	48.65
District 11, Precinct 1	Elections - Judges, Clerks & Mileage	55.00
District 11, Precinct 2	Elections - Judges, Clerks & Meals	61.05
District 12, Precinct 3	Elections - Judges & Clerks	24.00
District 13, Precinct 1	Elections - Judges, Clerks, Meals, Mileage	40.00
District 13, Precinct 3	Elections - Judges, Clerks, Meals, Mileage	40.00
District 14, Precinct 1	Elections - Judges, Clerks, Meals, Mileage	46.00
District 14, Precinct 2	Elections - Judges, Clerks, Meals, Mileage	67.40
District 15, Precinct 1	Elections - Judges, Clerks & Meals	30.00
District 15, Precinct 2	Elections - Judges, Clerks, Meals & Rent	42.00
District 15, Precinct 3	Elections - Judges, Clerks, Meals, Rent & Mileage	75.57
District 16, Precinct 1	Elections - Judges, Clerks, Meals & Mileage	34.00
District 17, Precinct 1	Elections - Judges, Clerks & Mileage	62.00
Betty McGinness	Health Officer - Salary Secretary	242.31
R. A. Hakala	Assessor - Salary	450.00
Myrtle McJunkin	Salary - Deputy Assessor	329.48
Ida Johnson	Salary - Deputy Assessor	242.76
B. G. Michie	Salary - Deputy Assessor	337.00
Workmen's Compensation	Compensation - R & B Dept. - Oct.	255.40
R. G. Engstrom	Salary - County Clerk	480.80
Mary Bradford	Salary - Deputy Co. Clerk	335.13
Iris DeLude	Salary - Deputy Co. Clerk	221.87
Lillian Newell	Salary - Deputy Co. Clerk	259.67
Betty Sheehan	Salary - Deputy Co. Clerk	267.62
Betty Neubrecht	Salary - Deputy Co. Clerk	134.46