

Optional Excise Tax

JOINT COMMITTEE ON
FUNDING KEY SERVICES

FEBRUARY 3, 2026

Potential Ballot Language

THREE QUARTER PERCENT (3/4%) SALES AND USE TAX FOR ECONOMIC DEVELOPMENT PROPOSITION

“Shall the Board of County Commissioners of the County of Fremont, State of Wyoming, be authorized to impose an excise tax of three-quarter percent (3/4%) upon retail sales of tangible personal property, admissions and services made within the county as defined by Wyoming state statutes, the purpose of which is for economic development. The net proceeds of the tax shall be used for economic development only to support emergency medical services (ground ambulance), commercial air service, and public ground transportation. If passed, the tax shall become effective on January 1, 2027, and as provided by W.S. § 39-5-203 (a)(v)(C) the same proposition shall be submitted at the general election in 2030.”

FOR THE COUNTY SALES AND USE TAX FOR ECONOMIC DEVELOPMENT

AGAINST THE COUNTY SALES AND USE TAX FOR ECONOMIC DEVELOPMENT

Resolution of Support

RESOLUTION NO. 15XX

A RESOLUTION OF THE GOVERNING BODY OF RIVERTON TO PLACE THE QUESTION OF THE THREE-QUARTER PERCENT (3/4%) SALES AND USE TAX FOR ECONOMIC DEVELOPMENT ON THE 2026 PRIMARY ELECTION BALLOT TO EXCLUSIVELY SUPPORT GROUND AMBULANCE, COMMERCIAL AIR SERVICE, AND PUBLIC GROUND TRANSPORTATION

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF RIVERTON, WYOMING, that an optional three-quarter percent (3/4%) sales and use tax for economic development question be placed on the 2026 Primary Election ballot, which shall be proposed as:

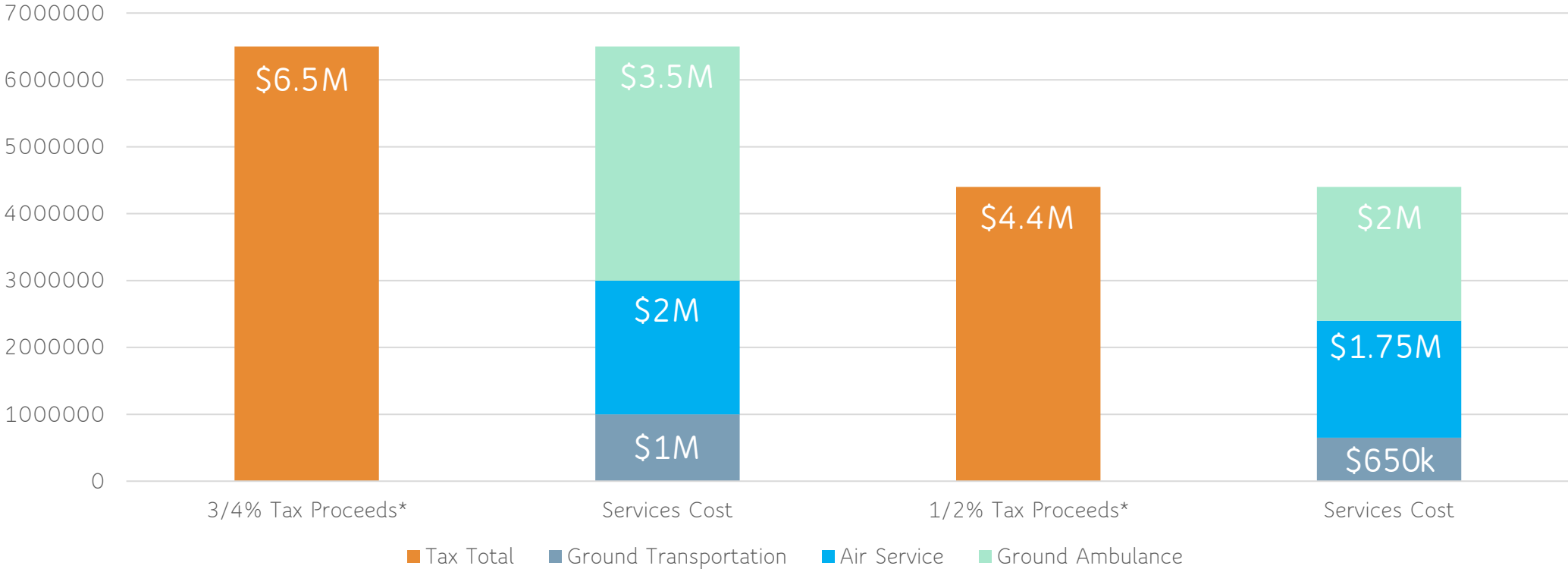
THREE QUARTER PERCENT (3/4%) SALES AND USE TAX FOR ECONOMIC DEVELOPMENT PROPOSITION

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FOR THE COUNTY SALES AND USE TAX FOR ECONOMIC DEVELOPMENT

AGAINST THE COUNTY SALES AND USE TAX FOR ECONOMIC DEVELOPMENT

Tax Proceeds and Costs of Services



Tax Proceeds Based on FY23*

Governing Memorandum of Agreement

General Provisions:

1. Parties agree and acknowledge the optional excise tax collected and distributed by the Wyoming Department of Revenue will be distributed to municipalities and county based on population and the funds will be used exclusively for economic development purposes.
3. Parties agree the net proceeds of the tax shall be used for economic development only to support emergency medical services (ground ambulance), commercial air service, and public ground transportation.

Governing Memorandum of Agreement

General Provisions:

- b. Term. This MOA shall remain in full force and until the three-quarter percent (3/4%) optional sales and use tax for economic development passes is defeated by the qualified voters of Fremont County in the 2030 general election, or any general election thereafter.

- c. Amendments. Any changes, modifications, revision or amendments to this MOA which are mutually agreed upon by the Parties to the MOA shall be incorporated by written instrument, executed and signed by all Parties to this MOA. No provision of this Agreement may be modified or altered solely by an individual Party.

Governing Memorandum of Agreement

General Provisions:

- d. Disputes. In the event of a dispute between the Parties as to the language of this MOA or the construction or meaning of any term hereof, this MOA will be deemed to have been drafted by the Parties in equal parts so that no presumptions or inferences concerning its terms or interpretation may be construed against any Party to this MOA. Any controversy or claim arising out of, or relating to this Agreement, including, but not limited to, alleged breach of the Agreement, may be settled by mediation in accordance with W.S. § 1-43-101 et seq. Should mediation fail, the Parties may proceed with any/all legal avenues available under Wyoming or federal law. The construction, interpretation and enforcement of this MOA shall be governed by the laws of the State of Wyoming. The courts of the State of Wyoming shall have jurisdiction over any action arising out of this MOA and the parties, and the venue shall be the Ninth Judicial District, Fremont County, Wyoming.
 - i. Audit/Access to Records. The Parties to the MOA shall have access to any books, documents, papers, and records of the projects which are pertinent to the MOA. The Parties to the MOA shall, immediately upon receiving written instruction from the other, provide to any Party or independent auditor, accountant, or accounting firm, all books, documents, papers and records of the project which are pertinent to this MOA.

Governing Memorandum of Agreement

Allocation to Core Services:

4. Parties agree that 54% of each Party's proceeds from the optional excise tax received will be distributed monthly to the Fremont County Treasurer for emergency medical services.
5. Parties agree that 31% of each Party's proceeds from the optional excise tax received will be distributed monthly to the City of Riverton for commercial air service.
6. Parties agree that 15% of each Party's proceeds from the optional excise tax received will be distributed monthly to the Fremont County Association of Governments (FCAG) for ground transportation.