

**RESOLUTION NO. XXXX**

**A RESOLUTION OF THE GOVERNING BODY OF [INSERT] 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**

**WHEREAS**, Wyoming Statute § 39-15-204(a)(vi) allows for an excise tax at a rate in increments of one-quarter of one percent (0.25%) not to exceed a rate of one percent (1%) upon retail sales of tangible personal property, admissions, and services made within the county, the purpose of which is for economic development; and

**WHEREAS**, the proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county; and

**WHEREAS**, the economic development efforts associated with the proposition shall exclusively include commercial air service, public ground transportation, and emergency medical services (ground ambulance); and.

**WHEREAS**, if the proposition is approved in the August 18, 2026 Primary Election, the economic development tax shall become effective on January 1, 2027, and as provided by W.S. 39-15-203(a)(v)(C) the same proposition shall be submitted at the general election in 2030; and

**WHEREAS**, if the proposition is approved by the qualified electors, the board of county commissioners shall by ordinance impose an excise tax upon retail sales of tangible personal property, admissions, and services as defined by Wyoming state statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF [INSERT], 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**

“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**

**PASSED, APPROVED, AND ADOPTED** by the governing body of the [INSERT], Wyoming, this \_\_\_th day of \_\_\_\_\_ 2025.

[INSERT], WYOMING

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[INSERT]  
[Mayor/Commissioner]

ATTEST:

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Clerk

DRAFT