

**TOWN OF WHEATLAND  
ORDINANCE NO 849**

**AN ORDINANCE CONTINUING THE IMPOSITION OF THE OPTIONAL  
1% SALES TAX PURSUANT TO WYOMING STATE STATUTE §39-15-203**

**WHEREAS**, the governing body of the Town of Wheatland desires that the optional one cent (1%) sales tax adopted by the electorate of Platte County, Wyoming, in the 1990 general election continue in effect; and

**WHEREAS**, it would be in the financial interests of the Town of Wheatland if the optional one cent (1%) sales tax continues; and

**WHEREAS**, W.S. §. 39-15-203(a)(i)(F) provides the tax authorized pursuant to W.S. § 39-15-204(a)(i) may be continued without submission of the proposition at subsequent elections;

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE  
TOWN OF WHEATLAND, 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 State Statutes, except for W.S. §. 39-15-102(a) and W.S. §. 39-15-203 as amended, in so far as they relate to sales tax and in Article 2, Chapter 16, Title 39 of the Wyoming State Statutes, except for W.S. §.39-16-201(a), in so far 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 the law.

Section 3:

Any amendment made to Article 2, Chapter 15, Title 19 of the Wyoming State Statutes, or Article 2, Chapter 16, Title 39, not in conflict with W.S. §39-15-203 or W.S. §. 39-16-203, shall automatically become part of this sales tax ordinance as if fully set forth.

Section 4:

The Town of Wheatland, as is appropriate, shall contract with the State of Wyoming 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 Wheatland.

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 11<sup>th</sup> day of March 2024, on first reading.

Passed and approved this 8<sup>th</sup> day of April 2024, on second reading.

Passed and approved this \_\_\_\_\_day of May 2024, on third and final reading.

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Brandon Graves, Mayor

Attest:

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Candy Wright Clerk/Treasurer