

## **ORDINANCE 4-2026**

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### **ORDINANCE APPROVING AND AUTHORIZING CONTINUATION OF THE ONE PERCENT (1%) EXCISE TAX IMPOSED UPON RETAIL SALES OF TANGIBLE PERSONAL PROPERTY, ADMISSIONS AND SERVICES, AND IMPOSED UPON SALES AND STORAGE, USE AND CONSUMPTION OF TANGIBLE PERSONAL PROPERTY, IN CROOK COUNTY, WYOMING.**

**WHEREAS**, an excise tax at the rate of one percent (1%) upon retail sales of tangible personal property, admissions and services under Wyoming Statute Section 39-15-204(a)(i), and an excise tax at the rate of one percent (1%) upon sales and storage, use and consumption of tangible personal property under Wyoming Statute Section 39-16-204(a)(i), was imposed in Crook County, Wyoming for the purpose of general revenue following approval by the electorate in 1990 in accordance with law; and

**WHEREAS**, pursuant to the provisions of Wyoming Statutes Sections 39-15-203(a)(i)(F) and 39-16-203(a)(i)(F), and said excise tax(es) may be continued without the requirement of further, periodic, reapprovals by the electorate at every other subsequent general election if favorably supported by a resolution adopted by Crook County, Wyoming and ordinances adopted by majority of the incorporated municipalities within Crook County, Wyoming; and

**WHEREAS**, said excise tax(es) have been continued since passage by the electorate in 1990 as above-mentioned pursuant to Wyoming Statutes Sections 39-15-203(a)(i)(F) and 39-16-203(a)(i)(F); and

**WHEREAS**, the Governing Body of the Town of Moorcroft has determined that it is in the best interest of its citizens that said excise tax(es) be continued in accordance with Wyoming Statutes Sections 39-15-203(a)(i)(F) and 39-16-203(a)(i)(F).

**BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF MOORCROFT, CROOK COUNTY, WYOMING that:**

**SECTION 1:** Pursuant to the provisions of Wyoming Statutes Sections 39-15-203(a)(i)(F) and 39-16-203(a)(i)(F) the Town of Moorcroft does hereby favorably support, endorse and authorize continuation of the excise tax at the rate of one (1%) upon the retail sales of tangible personal property, admissions and services under Wyoming Statute Section 39-15-204(a)(i) and the excise tax at the rate of one percent (1%) upon sales and storage, use and consumption of tangible personal property under Wyoming Statute Section 39-16-204(a)(i), in Crook County, Wyoming.

**SECTION 2:** The provisions of Article 1 of Chapter 15 of Title 39 of the Wyoming Statutes, excluding Wyoming Statute Section 39-15-102(a), are hereby adopted by this reference as if fully set forth herein insofar as same relate to sales taxes, except that the name "Crook 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 law.

**SECTION 3:** The provisions of Article 1 of Chapter 16 of Title 39 of the Wyoming Statutes are hereby adopted by this reference as if fully set forth herein insofar as same relate to use taxes, except that the name "Crook 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 law.

**SECTION 4:** Any amendments made to Article 1 of Chapter 15 of Title 39 of the Wyoming Statutes or to Chapter 16 of Title 39 of the Wyoming Statutes or to Chapter 16 of Title 39 of the Wyoming Statutes not in conflict with Article 1 of Chapter 15 of Title 39 of the Wyoming Statutes or to Chapter 16 of Title 39 of the Wyoming Statutes shall automatically become a part of this Ordinance.

**SECTION 5:** Any amendments made to Article 1 of Chapter 16 of Title 39 of the Wyoming Statutes or to Chapter 15 of Title 39 of the Wyoming Statutes not in conflict with Article 1 of Chapter 16 of Title 39 of the Wyoming Statutes or to Chapter 15 of Title 39 of the Wyoming Statutes shall automatically become a part of this Ordinance.

**SECTION 6:** Crook County, Wyoming shall contract with the Wyoming Department of Revenue pursuant to the provisions of Wyoming Statutes Sections 39-15-

203(a)(i)(E)(VI) and 39-16-203(a)(i)(E)(IV) whereby the Department shall perform all functions incident to the administration of said sales and use excise tax(es).

**SECTION 7:** The amount subject to said sales and use excise tax(es) shall not include the amount of any sales or use tax imposed by the State of Wyoming.

**SECTION 8:** This Ordinance shall become effective after passage and upon publication as provided by law.

Passed on 1<sup>st</sup> reading:

Passed on 2<sup>nd</sup> reading:

PASSED, APPROVED AND ADOPTED ON 3<sup>rd</sup> reading this \_\_\_\_ day of \_\_\_\_\_, 2026.

**Town of Moorcroft**

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**Ben Glenn, Mayor**

**ATTEST:**

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**Jesse Connally, Clerk/Treasurer**

#### CERTIFICATION OF PUBLICATION

I, Jesse Connally, Clerk/Treasurer of the Town of Moorcroft, Wyoming, hereby certify that Ordinance 4-2026 was published in the Moorcroft Leader, Moorcroft, Wyoming on \_\_\_\_\_.

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**Cheryl Schneider, Clerk/Treasurer**