

**JOINT RESOLUTION APPROVING PROPOSITIONS FOR CONTINUATION OF A 1% SPECIFIC PURPOSE  
EXCISE TAX IN TETON COUNTY, STATE OF WYOMING, SAID PROPOSITION TO BE PLACED ON THE  
GENERAL ELECTION BALLOT ON NOVEMBER 8, 2022**

**WHEREAS**, Wyo. Stat. Ann. §§39-15-204(a)(ii) and 39-15-204(a)(iii) authorize a county to impose an excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county, the revenue from which excise tax shall be used in a specified amount for specific purposes authorized by the qualified electors; said specific purposes not to include ordinary operations of local government except those operations related to a specific project; and

**WHEREAS**, the Board of County Commissioners of Teton County and the Mayor and Town Council of the Town of Jackson, Wyoming (hereinafter sometimes referred to as the "Governing Bodies") have agreed upon a procedure to be utilized in Teton County for the submission of specific purpose excise tax project questions to the voters of the County; and

**WHEREAS**, Teton County is presently imposing one percent (1%) sales and use tax for specific purpose tax authorized by Wyo. Stat. Ann. §§ 39-15-203(a)(ii) and (iii) as well as Wyo. Stat. Ann. §§ 39-15-204(a)(ii) and (iii) which tax is estimated to expire in September 2024 (the "Prior 1% Tax"); and

**WHEREAS**, the Town of Jackson is a first-class city but commonly refers to itself as the Town of Jackson. The use of the word "town" in this document does not denote an official statutory designation as a "town." The use of the word "town" means "city" for purposes of legal statutory designation; and

**WHEREAS**, the Governing Bodies have further determined that it is necessary to submit to the qualified electors of the County the proposition for the continuation of the one percent (1%) tax (hereinafter sometimes referred to as the "Tax Proposition"); and

**WHEREAS**, the Governing Bodies hereby notify the Teton County Clerk prior to July 20, 2022, of their intention to place the Tax Proposition for specific purposes on the November 8, 2022, general election ballot; and

**WHEREAS**, the Governing Bodies have further determined that the Tax Proposition should be made available for the following projects in the specific principal amounts and specific purposes set forth below and the language suggested to the County Clerk is as follows:

*Shall Teton County, State of Wyoming, be authorized to adopt and cause to be continued a one percent (1%) specific purpose excise tax (the "Tax") within Teton County for the purpose of raising and collecting the amounts set forth below, the proceeds from which, and the interest earned thereon, to be used and applied for specific projects, and to the extent necessary and allowed by law, the pledge to or payment of debt service and/or lease payments thereon:*

***Teton Youth & Family Services Facility Improvements***

***\$2,000,000.000*** for designing, constructing, upgrading, remodeling, rebuilding, and improving Teton Youth & Family Services' existing facilities at Hirschfield Center, Van Vleck Group Home, and Red Top Meadows.

*This project is sponsored by Teton County.*

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

***Transportation Alternatives and Safe Routes to School***

***\$15,000,000*** for projects to improve transportation alternatives in Teton County and the Town of Jackson, including the planning, design, engineering, and constructing of pathways and sidewalks for safe routes to school, commuting, and recreation as well as the Stilson transit center and park-n-ride facility and the purchase and installation of transit prioritization traffic signals and other public transit infrastructure. Any unexpended funds, including any unused contingency funds, shall be placed into a designated account, the principal and interest of which shall be used for operations and maintenance of these projects.

*This project is sponsored by Teton County.*

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**St. John’s Health Housing**

**\$24,000,000** for planning, design, engineering, and constructing workforce rental housing, as well as overnight lodging for on-call hospital staff and patients/families.

This project is sponsored by the Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Central Wyoming College Campus**

**\$10,000,000** for planning, designing, engineering, and constructing an approximately 21,000 square foot permanent campus for providing higher education opportunities in fields such as healthcare, early childhood education, hospitality, and language for Central Wyoming College in Teton County.

This project is sponsored by the Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Energy Conservation Works Projects**

**\$5,000,000** for funding community solar and/or other local renewable energy generation; alternative fuel transportation projects; energy audits; planning, design, and construction of energy conservation and emission reduction projects.

This project is sponsored by the Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Teton County Land Conservation Opportunities**

**\$8,000,000** for the Teton County Scenic Preserve Trust to acquire interests in state trust or private land to conserve wildlife habitat, protect open space, protect historic agricultural uses, protect scenic values, and protect public access.

This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Jackson Hole Fire/EMS Fire Station**

**\$15,000,000** for planning, designing, and constructing a new fire station in Hoback and/or Wilson and for demolishing the existing station(s) that will be replaced.

This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Teton County School District Bronc Achievement Center**

**\$16,505,139** for designing, constructing, and equipping a new school facility that will include indoor recreational space for community youth sports programs, academic classrooms, and laboratories. This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Teton County School District Employee Housing**

**\$16,000,000** for planning, designing, engineering, and constructing multi-family housing for Teton County School District employees. This project is sponsored by the Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Town of Jackson Sidewalks and Pedestrian Accessibility**

**\$3,000,000** to improve walkability and accessibility in the Town of Jackson, including planning, designing, constructing, replacing, and installing sidewalks, accessibility features consistent with the Americans with Disabilities Act, pedestrian and bike safety features, mobility, and wayfinding signs. This project is sponsored by the Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Teton County Water Quality Projects**

**\$10,000,000** to fund water quality projects that will protect and improve surface and ground water resources in Teton County, such as the Wilson sewer project, the Town of Jackson stormwater pollution prevention project, and projects to be identified in the Teton County Water Quality Master Plan. This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Town of Jackson Employee Housing**

**\$10,000,000** for the purchase of land and planning, designing, engineering, and constructing Town of Jackson employee rental housing.

This project is sponsored by the Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Teton County Employee Housing**

**\$10,000,000** for the purchase of land and planning, designing, engineering, and constructing Teton County employee rental housing.

This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Community Housing**

**\$20,000,000** to preserve and create permanent Affordable and Workforce homes for local workers and their families. This may be accomplished through the purchase of deed restrictions and/or interests in land on which to design, plan, develop, engineer, construct deed restricted housing in conformance with the Jackson & Teton County Housing Supply Plan. The Jackson Town Council and the Teton County Board of County Commissioners must authorize and direct the expenditure of these funds.

This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Senior Center of Jackson Hole - Senior Assisted Living Planning**

**\$1,930,000** to hire professional services to perform and provide a needs assessment, feasibility study, and proposed options for establishing senior assisted living facilities in Teton County, which may include design and planning.

This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF TETON COUNTY, WYOMING AND THE TOWN COUNCIL OF THE TOWN OF JACKSON, STATE OF WYOMING, THAT:**

1. Having determined that the Tax Proposition should be made available for the projects listed above in the specified principal amounts and for the specified purposes therein set forth, the parties hereto endorse, adopt and approve the procedures set forth in Wyo. Stat. Ann. §§ 39-15-203(a)(ii) and (iii) and §§ 39-15-204(a)(ii) and (iii).

2. No proposition shall be placed on a ballot at any election for approval by the voters of the County pursuant to Wyo. Stat. Ann. §§ 39-15-203(a)(iii) and §§ 39-15-204(a)(ii), except under the following conditions:

(a) A majority of the members of the Board of County Commissioners and a majority of the members of the Town Council must approve each ballot question to be submitted for approval prior to it being placed upon the ballot. There shall be a random drawing to determine the order in which each ballot question appears on the ballot. The Board of County Commissioners and the Town Council approve the propositions listed above to be placed on the ballot.

(b) No tax shall be imposed pursuant to Wyo. Stat. Ann. §§ 39-15-203(a)(ii) and (iii), §§ 39-15-204(a)(ii) and (iii) until the proposition to impose the tax for specific purposes in specific amounts is approved by the vote of the majority of the qualified electors voting on the proposition. All propositions to be approved by the voters at any election may be combined and contained within one or more ballot questions to be approved or disapproved by a "for" or "against" vote or each proposition may be submitted to the voters as an independent ballot question to be approved or disapproved by a "for" or "against" vote. The Board of County Commissioners and Town Council agree that each proposition shall be submitted to the voters as independent ballot questions.

(c) The revenue from the Tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes shall not include ordinary operations of local government except those operations related to a specific project.

(d) The amount of revenue to be collected and the purpose or purposes for which it is proposed shall be specified in the proposition.

(e) The election shall be held in accordance with Wyo. Stat. Ann. §§ 22-21-101 through 22-21-112.

(f) In the event a ballot question authorizing the continuation of a tax is approved by the voters, all revenue collected by the Department of Revenue from the tax shall be transferred to the State Treasurer who shall deduct one percent (1%) to defray the costs of collection of the tax and administrative expenses incident thereto, and deposit the remainder into the trust and agency fund for monthly distribution to the Teton County Treasurer.

(g) Any interest earned from the investment of the revenues may only be used for costs related to the purposes approved on the ballot, including operation and maintenance costs, and shall be distributed to each sponsoring entity in the same proportion as its cost is to the total cost of all purposes identified on the ballot.

(h) Each entity receiving revenues from the specific purpose excise tax shall:

- i) Maintain its accounting in records in accordance with generally accepted accounting principles as promulgated by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board.
- ii) Establish separate interest-bearing ledger accounts into which the revenues will be deposited;
- iii) Deposit and record all tax receipts within the appropriate ledger account;
- iv) Retain and record interest earned on each account; and
- v) At the end of each fiscal year, prepare and forward to the governing bodies a report on each account showing a reconciliation of all tax receipts and the amount of interest earned thereon, and a reconciliation showing all expenditures from the account or fund, grouped by major categories or classifications.

(j) All specific projects funded by the Tax Proposition that involve construction shall be subject to a planning review pursuant to the Land Development Regulations of Teton County or the Town of Jackson, depending on where the project is located.

3. In the event the taxes collected for any project exceed the amount necessary for the approved purpose or the project does not get executed, the excess funds shall be retained by the Teton County Treasurer for one (1) year for a refund of overpayments of the Tax Revenue. After one (1) year, any interest earned on the excess funds and the excess funds less any refunds ordered shall be applied to future specific purpose excise tax projects that are approved by the voters in subsequent elections in the respective ratio which the principal amount of each future project approved bears to the total principal amount of all future projects approved. In the event that there are not future specific purpose excise tax projects that are approved by the voters in subsequent elections, to which any interest earned on the excess funds and the excess funds less any refunds ordered can be applied, then any interest earned on the excess funds and the excess funds less any refunds ordered shall be distributed to each sponsoring entity based upon the respective ratio which the principal amount of each project approved bears to the total principal amount of all projects approved. Such excess funds shall be expended for the needs of the projects for which the tax was approved by the voters, including but not limited to the payment of additional unanticipated construction costs, related financing costs or for operating, equipping, and maintaining the specified projects.

4. Any project not directly sponsored by the Town of Jackson or the Board of County Commissioners of Teton County may be funded in part or in whole by revenues generated through Wyo. Stat. Ann. §§ 39-15-203(a)(ii) and (iii) and §§ 39-15-204(a)(ii) and (iii) provided that such funding shall be based upon the authority granted in the statutes of the State of Wyoming for the project and upon a Cooperative Services Agreement governing the project entered into between the Town of Jackson and/or the Board of County Commissioners of Teton County and the agency sponsoring the project.

5. At the **November 8, 2022 general election**, between the hours of 7:00 am and 7:00 pm, there will be submitted to the qualified electors of the County those matters more particularly set forth on the official ballot and the Proclamation and Notice of Election.

6. The election shall be held at those vote centers as more particularly set forth in the Proclamation and Notice of Election.

7. Any qualified elector in the County shall be entitled to vote in person at any vote center regardless of the precinct in which they reside, or by absentee ballot. A qualified elector

includes every citizen of the United States who is a bona fide resident of the State of Wyoming and Teton County, who has registered to vote and who will be at least eighteen (18) years of age on the day of the election.

8. There shall be provided at each vote center, one (1) ballot box and one (1) set of ballots for each district and precinct in the County. The official ballot shall set forth each proposition to be approved by the vote of the majority of the qualified electors.

9. The results disclosed by the canvass of voters shall be certified by the Canvassing Board of Teton County. Only if the majority of votes cast on one or more of the Tax Propositions at the election is in favor of imposition of the Tax shall the Board of County Commissioners, in the manner provided by law, then proceed to declare the results of the election, and complete all steps necessary for the imposition of the Tax.


10. Should any part or provision of this Resolution be judicially determined to be invalid or unenforceable, such determination shall not affect the remaining parts and provisions hereof, the intention being that each part or provision of this Resolution is severable.

PASSED, APPROVED AND ADOPTED this 18 day of JULY, 2022.

TOWN OF JACKSON, WYOMING

  
Hailey Morton Levinson

Attest:

  
Riley Taylor, Clerk



PASSED, APPROVED AND ADOPTED THIS 18th day of June, 2022.

BOARD OF COUNTY COMMISSIONERS  
OF TETON COUNTY, WYOMING



Natalia D. Macker, Chair Board of Board of County Commissioners

Attest:

  
Maureen E. Murphy, Teton County Clerk  
*CHALICE WEICHMAN, DEPUTY CLERK*

