

# Wyoming Taxpayers Association Statement on Fees DRAFT



Adopted 10/7/22

## STATEMENT ON FEES

In all instances, a fee must be justified, equitable, stable, auditable and transparent in imposition and purpose.

- The imposition of fees for administrative services shall be commensurate with the costs associated with providing the service.
- Fees imposed in lieu of taxation shall be held to the same *Cornerstones Analysis* as a tax.

### *Example of fee in lieu of tax:*

Examples include, but are not limited to, tolls, alternative vehicle fees, oversize permit fees, trail fees and road usage charges structured to be similar to that of fuel tax where proceeds go to the highway fund.

### *Example of fee for services:*

Examples include, but are not limited to, driver's licenses, hunting licenses and fishing licenses.

### *Example of fee for social expenditure:*

A 911 Emergency Services fee imposed to fund the operations of jurisdiction wide 911 telephony services.

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## FEE POSITION ANALYSIS

The WTA Government Affairs Committee, at its discretion, will accept positions on fees from any member on a draft bill or sponsored bill. Submit supporting materials with completed *Fee Position Analysis* to WTA Executive Director Ashley Harpstreith, via email [ashley@wyotax.org](mailto:ashley@wyotax.org).

### Section I – General Information

Please provide the following information for discussion.

Date: \_\_\_\_\_ Bill Number: \_\_\_\_\_ Bill Title: \_\_\_\_\_

Position requested:     SUPPORT                       OPPOSE

Presented by: \_\_\_\_\_ Representing: \_\_\_\_\_

Legislative Committee: \_\_\_\_\_ Sponsor(s): \_\_\_\_\_

*Brief summary/history of proposal:*

## **Section II – Fee Position Analysis**

Please answer each question thoroughly to complete the *Fee Position Analysis*. WTA encourages thoughtful answers that are concise in nature.

### **JUSTIFIED:**

*Is there data to **JUSTIFY** the fee?*

*Are existing government funds spent efficiently before considering a new fee?*

*Is this fee in lieu of a tax?*

*How are the services currently funded?*

*Is the primary goal of the fee to create a user fee or does it modify behavior or influence policy?*

### **EQUITABLE:**

*Does the fee impose **EQUAL** and uniform liabilities upon similarly situated taxpayer?*

*Does the fee proposal disadvantage one taxpayer over another?*

### **STABLE:**

*Does the user fee provide **STABLE** revenue to support the cost and use of service?*

*Does this fee create stability for long-term funding?*

*Does the fee support the direct improvement and/or maintenance of the cost associated with the provided service?*

### **TRANSPARENT:**

*Is the fee **TRANSPARENT**, accountable and auditable?*

*Is the fee efficient to administer, collect and enforce?*

*Is the fee tied to and maintained for a specific use or service?*