



## ATTACHMENT 1: Citations of The CARES Act

### **From Senate Majority Leader's Summary:**

Coronavirus Relief Fund Provides \$150 billion to States, Territories, and Tribal governments to use for expenditures incurred due to the public health emergency with respect to COVID-19 in the face of revenue declines, allocated by population proportions, with a minimum of \$1.25 billion for states with relatively small populations

### **From The CARES Act itself:**

State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

“(1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);

“(2) were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

“(3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

### **Wyoming Taxpayers Association**

Since 1937, the Wyoming Taxpayers Association (WTA) has been educating and informing its members and the public about sound fiscal policy; providing state and local policymakers with unbiased analysis of public expenditures and taxation; and promoting efficient and effective government through a wide dissemination of reports and analysis. WTA members represent a broad spectrum of Wyoming's economy including, but not limited to farmers, ranchers, mineral producers, pipelines, banks, railroads, hotels and motels, transportation companies, and of course, the individual taxpayer. Everything we do centers around our mission of **advocating sound tax policy for a healthy Wyoming economy**. WTA believes that Wyoming's tax structure should meet the tests of the **Cornerstones of Taxation**. The Cornerstones address the following policy concepts: *Justification, Equity, Balance, Stability and Transparency*.