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ANALYSIS OF CONSTITUTIONAL PROVISIONS
AFFECTING PUBLIC WELFARE IN THE STATE OF
WYOMING

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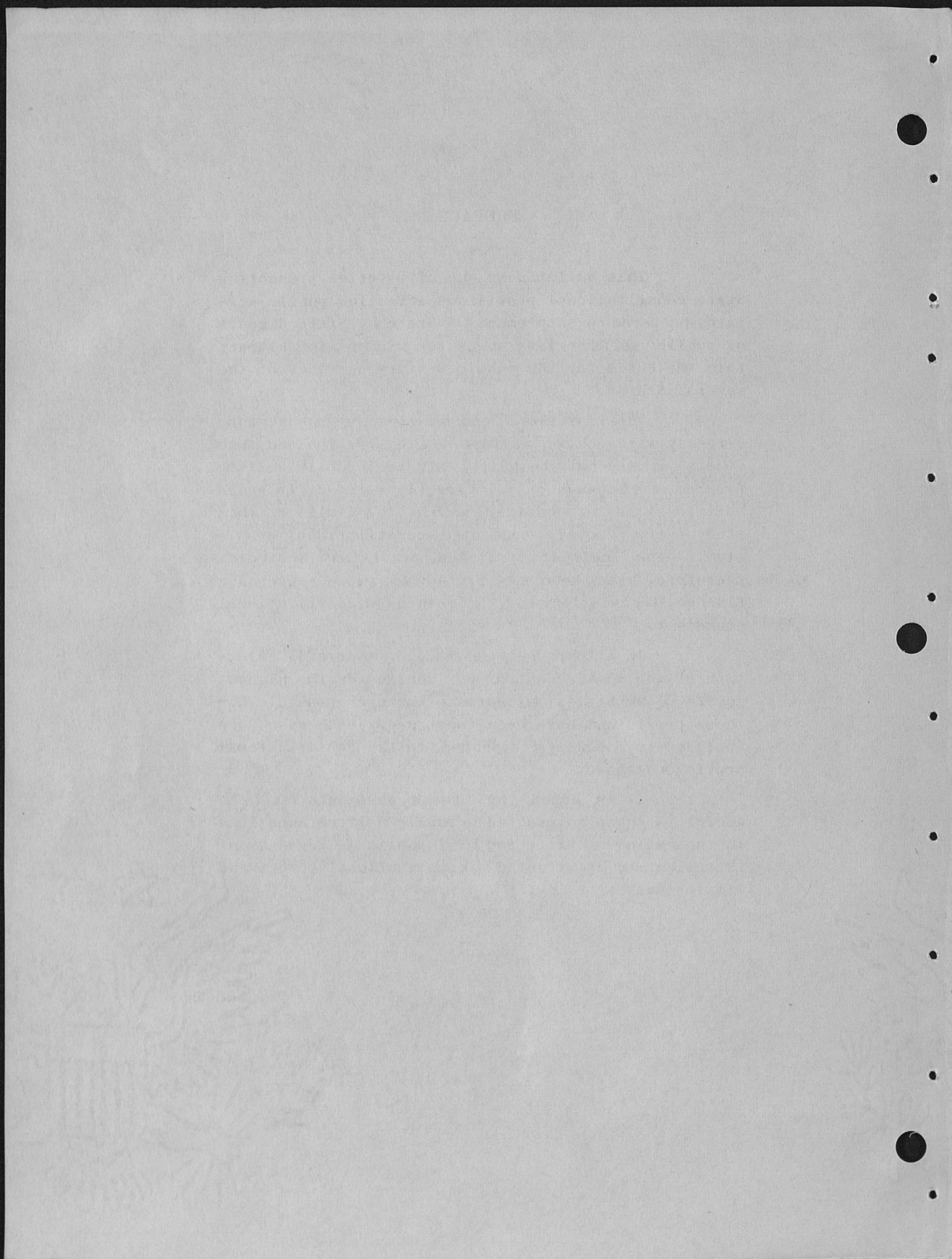
PREFACE

This bulletin is one of a series presenting State constitutional provisions affecting public welfare, prepared to supplement the State by State digests of public welfare laws so as to provide in abstract form the basis for the public welfare services of the several States.

The provisions quoted are those concerned directly with public welfare administration and such others as may substantially affect a public welfare program, even though only indirectly related. It would be impossible to consider within the limits of this study every remotely connected constitutional provision. The indirectly related provisions included, therefore, have been restricted to those concerning finance, legislation, and the methods of constitutional amendment.

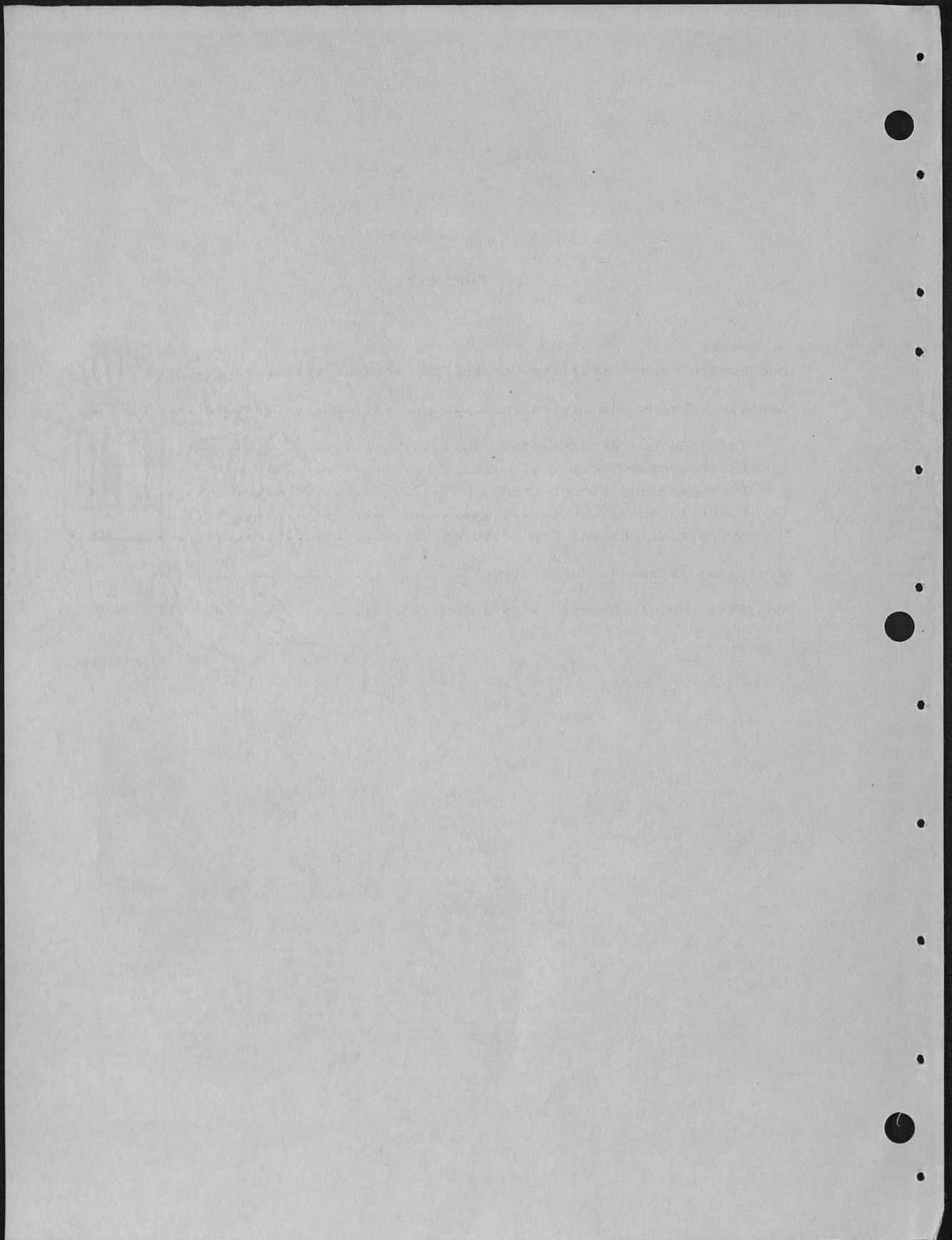
An attempt has been made, by a careful selection of the most recent cases decided by the highest courts of the States, to indicate wherever possible how these provisions have been construed. These cases are included in footnotes appended to the constitutional provisions shown.

It is hoped that these abstracts will be useful to those interested in public welfare questions in indicating how State and local public welfare administration may be affected by constitutional powers and limitations.



CONTENTS

	Page
Incidence of Responsibility for Welfare Program.....	1
Financial Powers and Limitations.....	2
Taxation and Assessments.....	2
Exemptions.....	4
Borrowing and Use of Credit.....	4
Other Income.....	7
Appropriations and Expenditures.....	8
Provisions Affecting Legislation.....	8
Constitutional Amendment or Revision.....	11



Wyoming

ANALYSIS OF CONSTITUTIONAL PROVISIONS AFFECTING
PUBLIC WELFARE IN THE STATE OF WYOMING¹

I. Incidence of Responsibility for Welfare Program

A. Such charitable, reformatory and penal institutions as the claims of humanity and the public good may require, shall be established and supported by the state in such manner as the legislature may prescribe. They shall be under the general supervision of a state board of charities and reform, whose duties and powers shall be prescribed by law.²

B. The property of all charitable * * * institutions belonging to the territory of Wyoming shall, upon the adoption of this constitution, become the property of the state of Wyoming, and such of said institutions as are then in actual operation, shall thereafter have the supervision of the board of charities and reform.³ * * *

C. No appropriation shall be made for charitable, industrial, educational or benevolent purposes to any person, corporation or community not under the absolute control of the state, nor to any denominational or sectarian institution or association.⁴

D. Neither the state nor any county, city, township, town, school district, or any other political sub-division, shall * * * make

¹Constitution (1890), as published in the Revised Statutes of Wyoming (1931), by authority of the State of Wyoming; with all amendments to May 1, 1937.

"The Legislature is vested with all legislative powers of the state; it may do anything within the domain of legislation which is not repugnant to the state or federal Constitutions; and constitutional restrictions upon the Legislature are not to be enlarged by construction beyond their terms." Budge vs. Board of Commissioners of Lincoln County, 29 Wyo. 35, 208 P. 874, 876 (1922).

The State Constitution is not a grant of legislative power, but a limitation upon the exercise of that power. The Legislature may enact any law not prohibited either expressly or by clear implication by the State or Federal Constitutions. State ex rel. Board of Commissioners of Goshen County vs. Snyder, 29 Wyo. 199, 212 P. 771 (1923); State ex rel. Budge vs. Snyder, 31 Wyo. 333, 225 P. 1102 (1924); Spriggs vs. Clark, 45 Wyo. 62, 14 P. (2d) 667 (1932).

²Constitution, Art. VII, Sec. 18.

³Constitution, Art. VII, Sec. 19.

⁴Constitution, Art. III, Sec. 36.

See par. D, above.

A donation by the State to the counties was held not to violate this section because counties, whether regarded as corporations or as political subdivisions, are under the absolute control of the State. State ex rel. Board of Commissioners of Goshen County vs. Snyder, 29 Wyo. 199, 212 P. 771 (1923).

I. Incidence of Responsibility for Welfare Program—Continued

donations to or in aid of any individual, association or corporation, except for necessary support of the poor,⁵ * * *

II. Financial Powers and Limitations

A. Taxation and Assessments

(1) State

(a) No tax shall be imposed without the consent of the people or their authorized representatives. All taxation shall be equal and uniform.⁶

(b) All lands and improvements thereon shall be listed for assessment, valued for taxation and assessed separately.⁷

(c) All coal lands in the state from which coal is not being mined shall be listed for assessment, valued for taxation and assessed according to value.⁸

(d) All mines and mining claims from which gold, silver and other precious metals, soda, saline, coal, mineral oil or other valuable deposit, is or may be produced shall be taxed in addition to the surface improvements, and in lieu of taxes on the lands, on the gross product thereof, * * * provided that the product of all mines shall be taxed in proportion to the value thereof.⁹

(e) For state revenue, there shall be levied annually a tax not to exceed four mills on the dollar of the assessed valuation of the property in the state except for support of state educational and charitable institutions, the payment of the state debt and interest thereon.¹⁰

⁵Constitution, Art. XVI, Sec. 6.

For the complete section see p. 5, par. (d).

⁶Constitution, Art. I, Sec. 28.

See p. 3, par. (f), and footnote 11.

An act exempting the property of war veterans to the value of \$2,000 was held valid under this section. The Supreme Court stated that in view of the exemption provisions of Art. XV of the Constitution (p. 4, B, par. (1)), the uniformity requirement of this section was not intended to prevent lawful exemptions. State ex rel. Board of Commissioners of Goshen County vs. Snyder, 29 Wyo. 199, 212 P. 771 (1923); Harkin vs. Board of Commissioners of Niobrara County, 30 Wyo. 455, 222 P. 35 (1924).

⁷Constitution, Art. XV, Sec. 1.

⁸Constitution, Art. XV, Sec. 2.

⁹Constitution, Art. XV, Sec. 3.

A tax on the gross products of all mining claims levied in accordance with this section was held to be a property tax, rather than a license, privilege, or occupation tax. Miller vs. Buck Creek Oil Company, 38 Wyo. 505, 269 P. 43 (1928).

¹⁰Constitution, Art. XV, Sec. 4.

See p. 4, footnote 15.

II. Financial Powers and Limitations—Continued

A. Taxation and Assessments—Continued

(1) State—Continued

(f) All property, except as in this constitution otherwise provided, shall be uniformly assessed for taxation, and the legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal.¹¹

(g) No tax shall be levied, except in pursuance of law, and every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied.¹²

(2) Counties

For county revenue, there shall be levied annually a tax not to exceed twelve mills on the dollar for all purposes including general school tax, exclusive of state revenue, except for the payment of its public debt and the interest thereon. An additional tax of two dollars for each person between the ages of twenty-one years and fifty years, inclusive, shall be annually levied for county school purposes.¹³

(3) Other Local Units

(a) The legislature shall restrict the powers of such corporations to levy taxes and assessments, * * * so as to prevent the abuse of such power, and no tax or assessment shall be levied or collected * * * by municipal corporations except in pursuance of law for public purposes specified by law.¹⁴

¹¹Constitution, Art. XV, Sec. 11.

Since this section is followed by Sec. 12 enumerating certain property as exempt it is clear that the equality and uniformity required does not interfere with lawful exemptions but rather that property made subject to taxation should be assessed equally and uniformly. State ex rel. Board of Commissioners of Goshen County, vs. Snyder, 29 Wyo. 199, 212 P. 771 (1923); Harkin vs. Board of Commissioners of Niobrara County, 30 Wyo. 455, 222 P. 35 (1924).

Special assessments levied by an irrigation district on the basis of benefits were held not subject to the uniformity requirement of this section. Sullivan vs. Blaksley, 35 Wyo. 73, 246 P. 918 (1926).

¹²Constitution, Art. XV, Sec. 13.

An ordinance levying an occupational tax for "general revenue purposes" was held not to violate this section. The court stated that since the purposes of government are so infinite in variety, the specification of the object of a tax must, for the most part, be very general. City of Sheridan vs. Litman, 32 Wyo. 14, 228 P. 628 (1924).

¹³Constitution, Art. XV, Sec. 5.

See p. 4, footnote 15.

A general school tax, levied and collected by the county and distributed to the school districts, was held not to be a tax for "county revenue" within the meaning of this section and so did not need to be included in computing the limit of county taxation. McCague Investment Company vs. Mallin, 25 Wyo. 373, 170 P. 763 (1918).

¹⁴Constitution, Art. XIII, Sec. 3.

II. Financial Powers and Limitations—Continued

A. Taxation and Assessments—Continued

(3) Other Local Units—Continued

(b) No incorporated city or town shall levy a tax to exceed eight mills on the dollar in any one year, except for the payment of its public debt and the interest thereon.¹⁵

B. Exemptions

(1) The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide.¹⁶

(2) No distinction shall ever be made by law between resident aliens and citizens as to the possession, taxation, enjoyment and descent of property.¹⁷

C. Borrowing and Use of Credit

(1) State

(a) The state of Wyoming shall not, in any manner, create any indebtedness exceeding one per centum on the assessed value of

¹⁵Constitution, Art. XV, Sec. 6.

A city levied a tax on occupations pursuant to a State statute granting municipalities this power. The ordinance was attacked on the ground that the tax was in excess of the limit allowed by this section. The court held that this section was a limit on property taxes only and did not apply to occupation taxes. *City of Sheridan vs. Litman*, 32 Wyo. 14, 228 P. 628 (1924).

¹⁶Constitution, Art. XV, Sec. 12.

The uniformity requirements of Art. I, Sec. 28 (see p. 2, par. (a)) and Art. 15, Sec. 11 (see p. 3, par. (f)) were held not to prevent the exemption of property from taxation. *State ex rel. Board of Commissioners of Goshen County vs. Snyder*, 29 Wyo. 199, 212 P. 771 (1923); *Harkin vs. Board of Commissioners of Niobrara County*, 30 Wyo. 455, 222 P. 35 (1924).

It was further held that this section was intended not only to declare the property therein specifically enumerated exempt, but to permit further exemptions to be made by the Legislature, in its discretion, without being limited to the same kind or class of property as that specifically described in the section. The Supreme Court stated, however, that the discretion of the Legislature in exempting property from taxation was not arbitrary, but "there must underlie its exercise some principle of public policy which will support a presumption that the public interest will be subserved by the exemptions which are allowed." The statute in question, exempting property of war veterans up to the amount of \$2,000, was held valid. *Ibid.*

An irrigation district was held not to be a "municipal corporation" within the meaning of this section and so was not entitled to tax exemption under the Constitution. *State ex rel. Goshen Irrigation District vs. Hunt*, 49 Wyo. 497, 57 P. (2d) 793 (1936).

¹⁷Constitution, Art. I, Sec. 29.

II. Financial Powers and Limitations—Continued

C. Borrowing and Use of Credit—Continued

(1) State—Continued

the taxable property in the state, as shown by the last general assessment for taxation, preceding; except to suppress insurrection or to provide for the public defense.¹⁸

(b) No debt in excess of the taxes for the current year, shall in any manner be created in the state of Wyoming, unless the proposition to create such debt shall have been submitted to a vote of the people and by them approved; except to suppress insurrection or to provide for the public defense.¹⁹

(c) No bond or evidence of indebtedness of the state shall be valid unless the same shall have endorsed thereon a certificate signed by the auditor and secretary of state that the bond or evidence of debt is issued pursuant to law and is within the debt limit²⁰ * * *.

(d) Neither the state nor any county, city, township, town, school district, or any other political subdivision, shall loan or give its credit or make donations to or in aid of any individual, association or corporation, except for necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation. The state shall not engage in any work of internal improvement unless authorized by a two-thirds vote of the people.²¹

(e) The provision of Section 6 of Article 16 [see par. (d) above] of this constitution prohibiting the state from engaging in any work of internal improvement unless authorized by a two-thirds vote of the people shall not apply to or affect the construction or improvement of public roads and highways; * * * and, * * * whenever grants of land or other property shall have been made to the state, especially dedicated by the grant to particular works of internal improvement, the state

¹⁸ Constitution, Art. XVI, Sec. 1.

A statute authorizing the trustees of the State University to borrow money from the Federal Government for the purpose of constructing a liberal arts building was held valid. The court held that the money so borrowed would not constitute an "indebtedness" within the meaning of this section because the loan was to be payable out of the income from the university permanent land fund and was not a general obligation of the State. *Arnold vs. Bond*, 47 Wyo. 238, 34 P. (2d) 28 (1934).

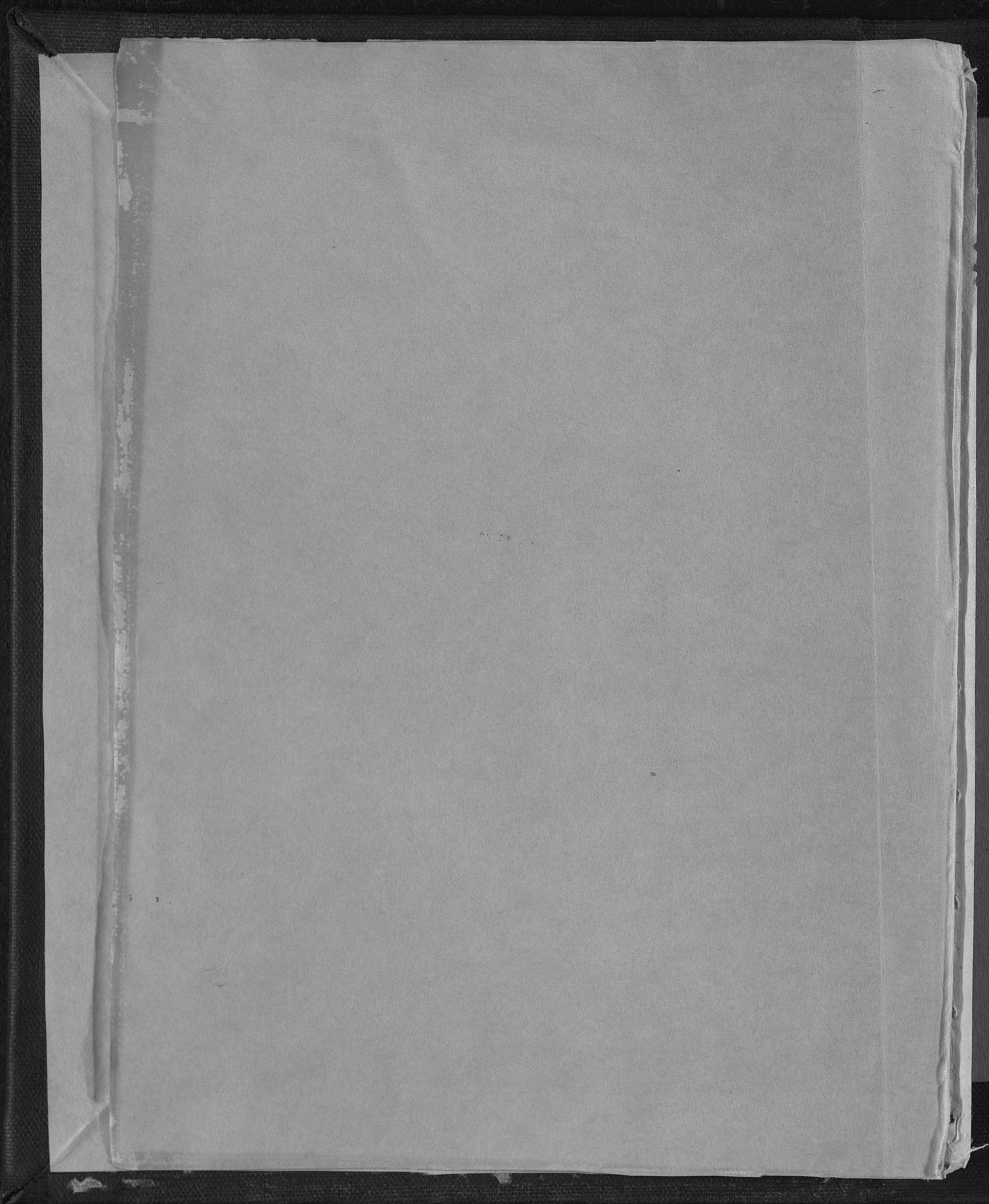
¹⁹ Constitution, Art. XVI, Sec. 2.

²⁰ Constitution, Art. XVI, Sec. 8.

²¹ Constitution, Art. XVI, Sec. 6.

A statute authorizing a tax by counties for the purpose of aid; fair associations was held to violate this section as being a donation to an association and not for the necessary support of the poor. *Board of County Commissioners of Carbon County vs. Union Pacific Railroad*, 25 Wyo. 463, 171 P. 668 (1918).

The exemption of property of veterans was held not to be a gift or donation to an individual within the meaning of this section. *State ex rel. Board of Commissioners of Goshen County vs. Snyder*, 29 Wyo. 199, 212 P. 771 (1923).



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