

HOUSE BILL NO. HB0021

Property tax exemption-charity.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 property tax exemption for charitable organizations as
3 specified; requiring reports; and providing for an
4 effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 39-11-105(a)(xix), (xxvi) and by
9 creating new paragraphs (xxxix) and (xl) is amended to
10 read:

11

12 **39-11-105. Exemptions.**

13

14 (a) The following property is exempt from property
15 taxation:

16

1 (xix) Property of charitable trusts, the purpose
2 of which conforms to W.S. 4-10-406(a) and which is directly
3 beneficial to the people of this state;

4
5 (xxvi) Property owned and used by a secret,
6 benevolent ~~and~~ or charitable society or association,
7 ~~including any fraternal organization officially recognized~~
8 ~~by the University of Wyoming or any community college, and~~
9 ~~senior citizens centers~~ which is directly beneficial to the
10 people of this state to the extent it is not used for
11 private profit nor primarily for commercial purposes by the
12 society, association ~~or center,~~ or lessee thereof;

13
14 ~~(xxxix) Property owned and used by any fraternal~~
15 ~~organization officially recognized by the University of~~
16 ~~Wyoming or any Wyoming community college to the extent it~~
17 ~~is not used for private profit nor primarily for commercial~~
18 ~~purposes by the organization;~~

19
20 ~~(xl) Property owned and used by any senior~~
21 ~~citizens center to the extent it is not used for private~~
22 ~~profit nor primarily for commercial purposes by the center.~~

23

1 **Section 2.** The department of revenue shall on or
2 before December 1 of 2015, 2016, 2017, 2018 and 2019 report
3 to the joint revenue interim committee of the legislature
4 on the value of the exemptions granted by this act.

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6 **Section 3.** This act is effective January 1, 2015.

7

8

(END)