

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; and providing for an effective date.

4

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

6

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

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

12

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

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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, and  
6 benevolent ~~and charitable~~ society or association, ~~including~~  
7 ~~any fraternal organization officially recognized by the~~  
8 ~~University of Wyoming or any community college, and senior~~  
9 ~~citizens centers~~ which is directly beneficial to the people  
10 of this state to the extent it is not used for private  
11 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                   (xli) Property owned and used by a  
2 charitable society or association, if the property is not  
3 for investment purposes but rather the property is used  
4 directly for the operation of the charity.

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6           **Section 2.** This act is effective January 1, 2015.

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8

(END)