

HOUSE BILL NO. HB0072

Ad valorem tax collections.

Sponsored by: Representative(s) Barlow, Clem, Edwards, Hallinan and Pownall and Senator(s) Bebout, Von Flatern and Wasserburger

A BILL

for

1 AN ACT relating to ad valorem taxation; specifying that a
2 county may deduct extraordinary costs to collect taxes
3 prior to distribution of the tax; providing that a county
4 shall not be liable for amounts not collected due to
5 nonpayment by a taxpayer; and providing for an effective
6 date.

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

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10 **Section 1.** W.S. 39-13-111(a)(i)(intro) and by
11 creating a new subsection (c) is amended to read:

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13 **39-13-111. Distribution.**

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1 (a) The following shall apply to the distribution of
2 tax collections:

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4 (i) The county treasurer shall keep accurate
5 records of taxes collected for each governmental entity for
6 which a tax levy is made pursuant to W.S. 39-13-104(k) and
7 shall pay the taxes collected to the treasurer of each
8 governmental unit or settle accounts with the county
9 commissioners as hereafter provided. Prior to any payment,
10 the county may deduct and credit to the county treasury any
11 extraordinary costs including court costs and reasonable
12 attorney fees, as certified by the board of county
13 commissioners, that the county incurred in order to collect
14 any portion of the tax:

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16 (c) If a county is unable to collect some or all of
17 the tax due because of nonpayment by a taxpayer, through
18 bankruptcy or otherwise, the county shall not be liable to
19 any other governmental entity for any amount of the tax
20 that is not collected from the taxpayer.

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1 **Section 2.** This act is effective July 1, 2018.

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(END)