

HOUSE BILL NO. HB0118

Taxation of public buildings.

Sponsored by: Representative(s) Buchanan and Teeters and
Senator(s) Meier and Ross

A BILL

for

1 AN ACT relating to taxation and revenue; providing a
2 property tax exemption for property used for a governmental
3 purpose as specified; and providing for an effective date.

4

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

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7 **Section 1.** W.S. 39-11-105(a)(v)(intro) is amended to
8 read:

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10 **39-11-105. Exemptions.**

11

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

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15 (v) Property, ~~of~~ or that portion thereof, owned
16 by Wyoming cities and towns ~~owned~~ and used primarily for a

1 governmental purpose. ~~including~~ Such property shall be
2 eligible for the exemption granted by this paragraph until
3 such time as it is used primarily for a nongovernmental
4 purpose. The property eligible for the exemption in this
5 paragraph shall include:

6

7 **Section 2.** This act is effective immediately upon
8 completion of all acts necessary for a bill to become law
9 as provided by Article 4, Section 8 of the Wyoming
10 Constitution.

11

12

(END)