## STATE OF WYOMING

## HOUSE BILL NO. HB0182

Property tax exemption-recreational facilities.

## A BILL

## for

1	AN ACT relating to taxation and revenue; exempting
2	specified recreational facilities from property taxation;
3	specifying applicability; and providing for an effective
4	date.
5	
6	Be It Enacted by the Legislature of the State of Wyoming:
7	
8	Section 1. W.S. 39-11-105(a) by creating a new
9	paragraph (xlii) is amended to read:
10	
11	39-11-105. Exemptions.
12	
13	(a) The following property is exempt from property
14	taxation:
15	

1	(xlii) Property operated as a private
2	recreational facility, which is accessible to the general
3	public and primarily used for individual or team sports or
4	fitness activities. Property is exempt to the extent and in
5	the proportion that receipts and revenues attributable to
6	the above specified activities bear to total receipts and
7	revenues from the use and operation of the recreational
8	facility, including rentals and revenues received for the
9	commercial use of the facility that are not attributable to
10	the above specified activities.
11	
12	Section 2. This act applies to property taxes levied
13	on or after January 1, 2019.
14	
15	Section 3. This act is effective January 1, 2019.
16	
17	(END)

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