

SENATE FILE NO. SF0055

Board of equalization-questions before the board.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to the state board of equalization;
2 specifying the power of the board to decide questions; and
3 providing for an effective date.

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

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7 **Section 1.** W.S. 39-11-102.1(c)(iv)(intro) is amended
8 to read:

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10 **39-11-102.1. Administration; state board of**
11 **equalization.**

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13 (c) The state board of equalization shall perform the
14 duties specified in article 15, section 10 of the Wyoming
15 constitution and shall hear appeals from county boards of
16 equalization and review final decisions of the department

1 upon application of any interested person adversely
2 affected, including boards of county commissioners for the
3 purposes of this subsection, under the contested case
4 procedures of the Wyoming Administrative Procedure Act.
5 Upon request of a county board of equalization providing
6 compelling reasons to do so, the state board of
7 equalization may accept a case certified directly to the
8 state board of equalization pursuant to rules adopted by
9 the state board of equalization. The state board of
10 equalization shall accept a case certified directly to the
11 state board of equalization that involves property that may
12 subject a county to tax liability as provided in W.S.
13 39-13-102(c)(iv). The board shall also review final
14 decisions of the department of transportation concerning
15 the assessment or application of taxes authorized under
16 this title upon application of any interested person
17 adversely affected. Any interested person adversely
18 affected by the adoption, amendment or repeal of a rule
19 pursuant to W.S. 16-3-103(a) shall be afforded an
20 opportunity for a hearing before the board. In addition,
21 the board shall:

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