

STATE OF WYOMING  
HOUSE BILL NO. HB0087

Property tax-assessment rate 2.

Sponsored by: Representative(s) Simpson, Buchanan, Gingery  
and Miller and Senator(s) Bebout, Coe and  
Larson

A BILL  
for

AN ACT relating to taxation and revenue; providing for the property tax assessment rate for certain property as specified; providing for time limited application of reduced rate; providing an appropriation; and providing for an effective date.

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

**Section 1.** W.S. 39-13-103(b)(iii)(intro) and (C) is amended to read:

**39-13-103. Imposition**

(b) Basis of tax. The following shall apply:

(iii) ~~Beginning January 1, 1989,~~ "Taxable value" means a percent of the fair market value of property in a particular class as follows:

(C) All other property, real and personal, nine and one-half percent (9.5%), except for the period of January 1, 2010 through December 31, 2010 eight and twenty-five hundredths percent (8.25%).

**Section 2.** There is appropriated from the general fund to the state treasurer forty-four million dollars (\$44,000,000.00), or so much thereof as necessary for the purposes of this act. The purpose of the appropriation is to reimburse local governments for any loss in property tax revenue under this act for property taxes levied and assessed in calendar year 2010, except for any mills levied under W.S. 39-13-104(a)(iv). Funds appropriated under this section shall not lapse or revert until June 30, 2011.

**Section 3.** This act is effective January 1, 2010.

(END)

\*Double Underlines denote amendments to the bill text