## STATE OF WYOMING

## SENATE FILE NO. SF0011

Property tax relief notification.

Sponsored by: Joint Revenue Interim Committee

## A BILL

for

- 1 AN ACT relating to taxation and revenue; providing for
- 2 notice of property tax relief programs; and providing for
- 3 an effective date.

4

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

6

- 7 **Section 1.** W.S. 39-13-107(b)(i)(C) is amended to
- 8 read:

9

10 **39-13-107**. Compliance; collection procedures.

11

- 12 (b) The following provisions shall apply to the
- 13 payment of taxes, distraint of property and deferral:

14

- 15 (i) The following shall apply to the payment of
- 16 taxes due:

17

1 SF0011

1 (C) Annually, on or before October 10 the 2 county treasurer shall send a written statement in sealed 3 envelopes of total tax due, itemized as to property 4 description, assessed value and mill levies, to each 5 taxpayer at his last known address. The notice shall 6 contain information, including contact information, of any 7 property tax relief program authorized by state law. Failure to send notice, or to demand payment of taxes, does 8 9 not invalidate any taxes due; 10 11 Section 2. This act is effective January 1, 2004. 12

13 (END)

2 SF0011