

ORIGINAL SENATE
FILE NO. 0044

ENROLLED ACT NO. 14, SENATE

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

AN ACT relating to taxation and revenue; providing for the treatment of intangible property for property taxation as specified; and providing for an effective date.

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

Section 1.

(a) For the tax year 2005, the department of revenue shall exempt from property taxation the contributory fair market value of all intangible personal property attributable to Wyoming when the intangible personal property is separately identified on the taxpayer's or parent company's:

(i) Books and records;

(ii) Reports filed with any state or federal regulatory agency;

(iii) Federal income tax returns; or

(iv) Other documentation as provided by department rule and regulation.

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Section 2. This act is effective January 1, 2005.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk