

SENATE FILE NO. SF0012

Intangible property.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 definition of real property for taxation purposes; and
3 providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-11-101(a)(xv) is amended to read:

8

9 **39-11-101. Definitions.**

10

11 (a) As used in this act unless otherwise specifically
12 provided:

13

14 (xv) "Real property" means land and
15 appurtenances, including structures, affixed thereto, and
16 any intangible which contributes to the value thereof;

17

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

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3

(END)