ORIGINAL HOUSE BILL NO. 0103

ENROLLED ACT NO. 4, HOUSE OF REPRESENTATIVES

FIFTY-NINTH LEGISLATURE OF THE STATE OF WYOMING 2007 GENERAL SESSION

AN ACT relating to taxation and revenue; providing for the valuation and assessment of telecommunications, cable and satellite television property as specified; and providing for an effective date.

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

Section1. W.S. 39-11-101(a)(xiv)(intro), (xvii)(intro) and (C) and 39-13-102(m) by creating a new paragraph (ix) are amended to read:

39-11-101. Definitions.

- (a) As used in this act unless otherwise specifically provided:
- (xiv) "Property used for industrial purposes" means those properties valued under W.S. $39-13-102\,(m)\,(ii)$ through (viii) excluding W.S. $39-13-102\,(m)\,(vi)$ and (ix), and those properties used or held for use for:
- (xvii) 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, including property valued and assessed under W.S. 39-13-102(m)(vi) and (ix), nine and one-half percent (9.5%).

39-13-102. Administration; confidentiality.

(m) The department shall annually value and assess the following property at its fair market value for taxation:

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(ix) Property of cable or satellite television companies.

Section 2. This act is effective January 1, 2008.

(END)