

HOUSE BILL NO. HB0172

Community college property tax exemption-2.

Sponsored by: Representative(s) Philp, Goggles, McOmie and Miller and Senator(s) Bebout

A BILL

for

1 AN ACT relating to taxation and revenue; providing a tax  
2 exemption for certain property owned or held by a community  
3 college district as specified; and providing for an  
4 effective date.

5

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

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8 **Section 1.** W.S. 39-11-105(a) by creating new  
9 paragraphs (xxxviii) and (xxxix) is amended to read:

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11 **39-11-105. Exemptions.**

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13 (a) The following property is exempt from property  
14 taxation:

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1           (xxxviii) Property owned by a community college  
2 district and such other property owned by the district as  
3 needed for the conduct of its operations;

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5           (xxxix) Property owned or held by a nonprofit  
6 corporate entity organized to provide fiscal or other  
7 support for the activities, programs and needs of a  
8 community college district, provided the property is held  
9 and used in a manner consistent with the policies and  
10 actions of the governing board of the district.

11

12           **Section 2.** This act is effective immediately upon  
13 completion of all acts necessary for a bill to become law  
14 as provided by Article 4, Section 8 of the Wyoming  
15 Constitution.

16

17

(END)