

SENATE FILE NO. SF0083

Community college property tax exemption.

Sponsored by: 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:*

7

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

10

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

12

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

15

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;

4
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)