

ENROLLED ACT NO. 54, HOUSE OF REPRESENTATIVES

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING
2014 BUDGET SESSION

AN ACT relating to taxation and revenue; providing for the property tax exemption for charitable organizations as specified; and providing for an effective date.

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

Section 1. W.S. 39-11-105(a)(xix), (xxvi) and by creating new paragraphs (xxxix) through (xli) is amended to read:

39-11-105. Exemptions.

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

(xix) Property of charitable trusts, the purpose of which conforms to W.S. 4-10-406(a) and which is directly beneficial to the people of this state;

(xxvi) Property owned and used by a secret, and benevolent ~~and charitable~~ society or association, ~~including any fraternal organization officially recognized by the University of Wyoming or any community college, and senior citizens centers~~ which is directly beneficial to the people of this state to the extent it is not used for private profit nor primarily for commercial purposes by the society, association ~~or center,~~ or lessee thereof;

(xxxix) Property owned and used by any fraternal organization officially recognized by the University of Wyoming or any Wyoming community college to the extent it is not used for private profit nor primarily for commercial purposes by the organization;

ORIGINAL HOUSE
BILL NO. 0021

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(xl) Property owned and used by any senior citizens center to the extent it is not used for private profit nor primarily for commercial purposes by the center;

(xli) Property owned and used by a charitable society or association, if the property is not for investment purposes but rather the property is used directly for the operation of the charity and which is directly beneficial to the people of this state.

Section 2. This act is effective January 1, 2015.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk