

SENATE FILE NO. SF0091

Agricultural tax study.

Sponsored by: Senator(s) Aullman and Schiffer and
Representative(s) Davison, Luthi and
Quarberg

A BILL

for

1 AN ACT relating to agriculture; providing for a study to
2 review agricultural taxes as specified; providing for a
3 report; providing an appropriation; and providing for an
4 effective date.

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

7

8 **Section 1.**

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10 (a) The department of agriculture, in coordination
11 with the department of revenue, shall:

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13 (i) Conduct a comprehensive review of the
14 various methods of taxing agricultural property, products
15 and methods of production in this state to determine if any

1 statutory changes are necessary to ensure the long-term
2 viability of agricultural production in this state;

3

4 (ii) No later than December 1, 2005, prepare and
5 submit a report to the legislature. The report shall detail
6 the department's findings and recommend whether any change
7 in the various methods of taxing agricultural property,
8 products and methods of production in this state is
9 necessary to ensure the long-term viability of agricultural
10 production in this state; and

11

12 (iii) Recommend to the joint agriculture, public
13 lands and water resources interim committee any statutory
14 changes that may be required to implement the department's
15 final recommendations.

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17 **Section 2.** Fifty thousand dollars (\$50,000.00) is
18 appropriated from the general fund to the department of
19 agriculture to fund the study and to contract with
20 appropriate professionals as necessary to complete the
21 study.

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1 **Section 3.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

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6

(END)