

HOUSE BILL NO. HB0051

Game bird farms-property tax.

Sponsored by: Representative(s) Childers

A BILL

for

1 AN ACT relating to taxation; providing for taxation of game
2 bird farms as agricultural property; and providing for an
3 effective date.

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

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7 **Section 1.** W.S. 39-13-103(b)(x)(B)(I) is amended to
8 read:

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10 **39-13-103. Imposition.**

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12 (b) Basis of tax. The following shall apply:

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14 (x) The following shall apply to agricultural
15 land:

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(B) Contiguous or noncontiguous parcels of land under one (1) operation owned or leased shall qualify for classification as agricultural land if the land meets each of the following qualifications:

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(I) The land is presently being used
and employed for an agricultural purpose, including lands
licensed as game bird farms under W.S. 23-5-101 through
23-5-110;

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11 **Section 2.** This act is effective July 1, 2007.

12

13 (END)