

HOUSE BILL NO. HB0103

State assessed property.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 valuation and assessment of telecommunications, cable and
3 satellite television property as specified; and providing
4 for an effective date.

5

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

7

8 **Section** **1.** W.S. 39-11-101(a)(xiv)(intro),
9 (xvii)(intro) and (C) and 39-13-102(m) by creating a new
10 paragraph (ix) are amended to read:

11

12 **39-11-101. Definitions.**

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14 (a) As used in this act unless otherwise specifically
15 provided:

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1 (xiv) "Property used for industrial purposes"
2 means those properties valued under W.S. 39-13-102(m)(ii)
3 through (viii), excluding W.S. 39-13-102(m)(vi) and (ix),
4 and those properties used or held for use for:

5

6 (xvii) ~~Beginning January 1, 1989,~~ "Taxable
7 value" means a percent of the fair market value of property
8 in a particular class as follows:

9

10 (C) All other property, real and personal,
11 including property valued and assessed under W.S.
12 39-13-102(m)(vi) and (ix), nine and one-half percent
13 (9.5%).

14

15 **39-13-102. Administration; confidentiality.**

16

17 (m) The department shall annually value and assess
18 the following property at its fair market value for
19 taxation:

20

21 (ix) Property of cable or satellite television
22 companies.

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