

HOUSE BILL NO. HB0176

Property tax deferral program.

Sponsored by: Representative(s) Landon, Berger, Iekel and
Olsen and Senator(s) Aullman, Burns, Larson
and Schiffer

A BILL

for

1 AN ACT relating to property taxation; modifying ownership
2 requirement to qualify for property tax deferral program;
3 and providing for an 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. 39-13-107(b)(iii)(N)(III) is amended
8 to read:

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10 **39-13-107. Compliance; collection procedures.**

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12 (b) The following provisions shall apply to the
13 payment of taxes, distraint of property and deferral:

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15 (iii) The following shall apply to the deferral
16 of tax collection:

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2 (N) An owner is qualified under this
3 subparagraph if:

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5 (III) The owner purchased the property
6 ~~before December 31, 1987~~ at least ten (10) years prior to
7 the beginning of the tax year for which he is applying for
8 deferral of taxes.

9

10 **Section 2.** This act is effective January 1, 2008.

11

12 (END)