

HOUSE BILL NO. HB0015

Property taxation-limitation on amount collected.

Sponsored by: Representative(s) Wallis

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 limitation on the amount of mills to be levied as
3 specified; providing procedures; amending related
4 provisions; authorizing rules; and providing for an
5 effective date.

6

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

8

9 **Section 1.** W.S. 21-13-102(a)(i)(A) and (ii)(A) and
10 39-13-104 by creating a new subsection (n) are amended to
11 read:

12

13 **21-13-102. Maximum rate of school district tax;**
14 **recapture of excess; equalization of permissive levies.**

15

16 (a) Except as otherwise provided by law, the maximum
17 rate of school district tax that may be levied for all

1 school purposes, exclusive of bond interest and redemption,
2 for any school district in any school year on each dollar
3 of assessed valuation within the school district is as
4 follows:

5
6 (i) In a unified school district:

7
8 (A) Not to exceed twenty-five (25) mills
9 shall be levied for combined elementary, junior high and
10 high school purposes.

11
12 (ii) In any nonunified school district
13 consisting of kindergarten through grade eight (8):

14
15 (A) Not to exceed twenty-five (25) mills
16 shall be levied for school purposes.

17
18 **39-13-104. Taxation rate.**

19
20 (n) The following shall apply to the limitation of
21 taxes collected:

22
23 (i) Subject to the provisions of this
24 subsection, a governmental entity that is authorized to

1 impose mills shall not impose a mill levy which exceeds a
2 mill levy sufficient to generate each year the amount of
3 property taxes actually assessed in the previous calendar
4 year as increased by one-half (1/2) of the previous three
5 (3) year average annual rate of inflation as calculated for
6 that region by the department of administration and
7 information;

8
9 (ii) A governmental entity may apply the levy
10 calculated pursuant to paragraph (i) of this subsection
11 plus any additional levies authorized by the voters or
12 their authorized representatives to all property in the
13 governmental unit;

14
15 (iii) The department shall promulgate rules and
16 regulations for the administration and enforcement of this
17 subsection.

18
19 **Section 2.** This act shall apply to all property taxes
20 levied on or after January 1, 2009.

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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)