

ORIGINAL SENATE
FILE NO. SF0111

ENROLLED ACT NO. 34, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2018 BUDGET SESSION

AN ACT relating to property taxation; exempting virtual currencies from property taxation; and providing for an effective date.

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

Section 1. W.S. 39-11-105(b)(vi)(A) is amended to read:

39-11-105. Exemptions.

(b) The following shall be exempt from property taxation:

(vi) Any of the following intangible items:

(A) Money and cash on hand including currency, gold, silver and other coin, bank drafts, certified checks, and ~~cashier's checks,~~ and virtual currencies. As used in this subparagraph, "virtual currency" means any type of digital representation of value that:

(I) Is used as a medium of exchange, unit of account or store of value; and

(II) Is not recognized as legal tender by the United States government.

ORIGINAL SENATE
FILE NO. SF0111

ENROLLED ACT NO. 34, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2018 BUDGET SESSION

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk