

Bill No.: HB0072 **Effective:** Immediately

LSO No.: 18LSO-0437

Enrolled Act No.: HEA No. 0003

Chapter No.: 1

Prime Sponsor: Barlow

Catch Title: **Ad valorem tax collections.**

Subject: Expenses and liability related to county tax collections.

Summary/Major Elements:

- This bill authorizes a county to deduct extraordinary costs incurred in collecting taxes, including out-of-county court costs and attorney's fees, prior to distributing the tax.
- The bill also provides that a county shall not be liable to any governmental entity if the county is unable to collect taxes due to nonpayment by a taxpayer.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.