

HOUSE BILL NO. HB0149

Abandoned buildings revitalization.

Sponsored by: Representative(s) Furphy, Clifford, Haley,  
Obermueller, Salazar and Sweeney and  
Senator(s) Moniz and Rothfuss

A BILL

for

1 AN ACT relating to cities and towns; providing a tax credit  
2 for expenditures to improve abandoned buildings; providing  
3 for designation of abandoned buildings; and providing for an  
4 effective date.

5

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

7

8 **Section 1.** W.S. 15-9-301 is created to read:

9

10

ARTICLE 3

11

ABANDONED BUILDINGS

12

13

**15-9-301. Abandoned buildings.**

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1           (a) The governing body of a city or town may designate  
2 a property within the limits of the city or town as abandoned  
3 for the purposes of this section if the property is vacant  
4 and contains a significantly deteriorated or deteriorating  
5 structure as determined by the governing body. Nothing in  
6 this section shall be construed to require the owner of an  
7 abandoned building or property to sell the building or  
8 property.

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10           (b) Any person who purchases or takes ownership of an  
11 abandoned property designated under subsection (a) of this  
12 section and makes improvements to the property including  
13 removal or rehabilitation of a deteriorated or deteriorating  
14 structure shall be eligible for a tax credit as provided in  
15 W.S. 39-13-109(d)(ii) in an amount not to exceed the amount  
16 expended to improve the abandoned property.

17

18           (c) Prior to being eligible for any tax credit under  
19 subsection (b) of this section, the person shall document  
20 expenditures made related to the improvement of the abandoned  
21 property and submit the expenditures to the governing body of  
22 the city or town for approval. The governing body shall not  
23 approve any expenditures that do not directly benefit the

1 abandoned property. The governing body shall not approve any  
2 expenditures made more than five (5) years after the person  
3 initially purchased the abandoned property. The governing  
4 body shall submit any approved expenditures to the department  
5 of revenue as provided in W.S. 39-13-109(d)(ii).

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7 **Section 2.** W.S. 39-13-109(d) by creating a new  
8 paragraph (ii) is amended to read:

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10 **39-13-109. Taxpayer remedies.**

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12 (d) Credits. The following shall apply:

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14 (ii) The following shall apply to the abandoned  
15 property tax credit:

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17 (A) A property owner who improves designated  
18 abandoned property as provided in W.S. 15-9-301 may apply for  
19 a property tax credit in the amount provided by subparagraph  
20 (B) of this paragraph. The credit shall be applicable only to  
21 the abandoned property that is improved by the taxpayer;

22

