

1 Page 1-line 10 After "account;" insert "providing for a
2 continuous appropriation;".
3

4 Page 1-line 11 After "assessment;" insert "providing a tax
5 exemption for payment of lodging taxes;".
6

7 Page 1-after line 13 Insert:
8

9 **"Section 1.** W.S. 39-13-105.1 is created to read:
10

11 **39-13-105.1. Additional exemptions.**
12

13 (a) The following persons who are bona fide Wyoming
14 residents at the time of claiming the exemption are entitled to
15 receive the tax exemption provided by W.S. 39-11-105(a)(xlii):
16

17 (i) A person who pays a tax for lodging services imposed
18 under W.S. 39-15-104(h)(i) or (ii).
19

20 (b) The exemption shall be an annual exemption of five
21 dollars (\$5.00) of assessed value for each dollar paid in lodging
22 taxes. The exemption shall apply to the tax year in which
23 application is made for the exemption, but shall be based on
24 lodging taxes paid in the prior tax year.
25

26 (c) In order to receive the exemption provided by this
27 section the claimant shall file a sworn claim on or before the
28 fourth Monday in May with the county assessor of the county in
29 which the property against which the exemption is sought is located
30 indicating:
31

32 (i) The claimant's right to the exemption as shown by
33 documentation affirming payment of the lodging taxes;
34

35 (ii) That the claimant is listed as an owner of the
36 property, that the property is the subject of a trust created by
37 or for the benefit of the claimant or that the claimant is listed
38 as a purchaser on a valid and effective contract for deed for the
39 property and evidence of the contract for deed has been recorded
40 with the county clerk;
41

42 (iii) The total tax benefit which the claimant expects
43 to receive under this section to the best of the claimant's
44 knowledge;

1
2 (iv) That the exemption shall be claimed by the claimant
3 in not more than one (1) county in this state.
4

5 (d) Any county, city or town, school district or other
6 political subdivision may request funding from the state in
7 accordance with this subsection for any revenue loss caused by
8 this section. To the extent funds are available in the Wyoming
9 tourism reserve and projects account created by W.S. 39-15-
10 111(p)(i)(B), the state auditor shall provide funds from the
11 account to compensate the county, city or town, school district or
12 other political subdivision for revenue losses attributable to tax
13 exemptions provided by this section. In the event funds within the
14 account are insufficient to compensate all counties, cities or
15 towns, school districts or other political subdivisions, funds
16 shall be provided on a proportional basis. Application shall be
17 made to the state auditor in a manner and on forms prescribed by
18 the state auditor. By September 1 of each year, application shall
19 be made for the previous tax year."
20

21 Page 1-line 15 Delete "1." and insert "2."; after "W.S."
22 insert "39-11-105(a) by creating a new
23 paragraph (xlii),".
24

25 Page 2-after line 4 Insert:

26
27 **"39-11-105. Exemptions.**

28
29 (a) The following property is exempt from property taxation:
30

31 (xlii) The property of persons to the extent provided
32 by W.S. 39-13-105.1."
33

34 Page 4-line 22 After "legislature" insert ", except as
35 provided by W.S. 39-13-105.1(d), for which
36 funds within the account are continuously
37 appropriated to the state auditor".
38

39 Page 14-line 9 Delete "2." and insert "3."

40
41 Page 14-line 12 Delete "3." and insert "4."

42
43 Page 16-line 5 Delete "4." and insert "5.". LAURSEN