

SENATE FILE NO. SF0030

Reporting of property.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to property taxes; revising the penalty for
2 failing to report business property to the county assessor;
3 requiring the department of audit to collect information
4 during audits as specified; providing fees for nonreported
5 and omitted business property; and providing for an
6 effective date.

7

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

9

10 **Section 1.** W.S. 18-3-205(b), 39-11-108,
11 39-13-107(a)(i) and 39-13-108(c)(ii) by creating a new
12 subparagraph (D) are amended to read:

13

14 **18-3-205. Interfering with assessor; failure to**
15 **report property; penalties.**

16

1 (b) Any person who fails to ~~return any taxable~~
2 ~~property owned by him or under his control is guilty of a~~
3 ~~misdemeanor and upon conviction shall be fined not~~
4 ~~exceeding~~ report business property as provided in W.S.
5 39-13-107(a)(i) may be assessed a fee of ten dollars
6 (\$10.00) for every day the report is not filed, not to
7 exceed five hundred dollars (\$500.00). ~~, imprisoned in the~~
8 ~~county jail not exceeding ninety (90) days, or both~~ Civil
9 fees under this subsection shall be added to the assessment
10 for that taxpayer and shall be credited to the general fund
11 of the county that collects the fees.

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13 **39-11-108. Enforcement.**

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15 ~~There are no specific applicable provisions for enforcement~~
16 ~~for~~ Audits. In the course of any audit of a taxpayer under
17 this chapter or chapter 13, 14, 15 or 16 of this title, the
18 department of audit shall obtain a complete and detailed
19 statement of the business property owned by or subject to
20 the control of the taxpayer as provided by W.S.
21 39-13-107(a)(i) and shall provide a copy of the statement
22 to the county assessor of the county where the property is
23 located.

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2 **39-13-107. Compliance; collection procedures.**

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4 (a) Returns and reports. The following shall apply:

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6 (i) Except as provided by chapter 14 of this
7 title or paragraph (ii) of this subsection, annually,
8 commencing on January 1, the county assessor or deputy
9 assessors as provided by W.S. 18-3-107(e) shall obtain from
10 each property owner or person having control of taxable
11 property in the assessment district for which they were
12 appointed, a full, complete and detailed statement of the
13 amount of the taxable property owned by or subject to the
14 control of the property owner. If a property owner fails to
15 provide a listing of ~~personal~~-business property owned by
16 him or under his control by March 1, unless an extension is
17 granted from the assessor in writing, the assessor shall
18 issue an assessment of personal property from the best
19 information available. The county assessor shall extend the
20 date for listing ~~personal~~-business property from March 1 to
21 April 1 upon written request of the property owner provided
22 the written request is made not later than February 15. As
23 used in this paragraph, "business property" means taxable

1 personal property and shall exclude any property that is
2 exempt under W.S. 39-11-105(a)(xi) as personal property
3 held for personal or family use. The county assessor or his
4 deputies or any representative of the department may
5 examine any property. The county assessor or his deputies
6 shall enter the fair market value of the property for
7 taxation on the assessment roll. The owner, or his agent,
8 shall make and subscribe the following oath:

9
10 I,, the owner of (or agent, etc., as the case may
11 be) do solemnly swear (or affirm) that the above and
12 foregoing listed property is a full, true, correct and
13 complete list of all property owned by me or under my
14 control as agent or otherwise, and that I have not failed
15 or neglected to list for taxation for the year, all
16 property of which I am the owner or of which I have control
17 as agent, guardian, administrator or otherwise, in the
18 county of, State of Wyoming, and that I have not
19 connived at any violation or evasion of the requirements of
20 law in relation to the assessment of property for
21 taxation.;

22

23 **39-13-108. Enforcement.**

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2 (c) Offenses and penalties. The following shall
3 apply:

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5 (ii) Penalties. The following shall apply:

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7 (D) If any person knowingly omits business
8 property from the report required by W.S. 39-13-107(a)(i),
9 the county assessor may impose a fee not to exceed a total
10 of twenty-five percent (25%) of the tax owed on the omitted
11 property. The county assessor may waive the fee under this
12 subparagraph for good cause. Fees imposed under this
13 subparagraph may be appealed to the county board of
14 equalization. Civil fees collected under this subparagraph
15 shall be credited to the general fund of the county that
16 collects the fees.

17

18 **Section 2.** This act is effective July 1, 2020.

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(END)