

Bill No.: SF0040 **Effective:** 7/1/2020 12:00:00 AM

LSO No.: 20LSO-0281

Enrolled Act No.: SEA No. 0062

Chapter No.: 147

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: **Certification of cases to state board of equalization.**

Subject: Certification of cases to state board of equalization.

Summary/Major Elements:

- Current law authorizes the State Board of Equalization, upon the request of a county board of equalization, to accept a tax determination or tax appeal certified directly to it.
- This act requires a county to certify a determination or appeal to the State Board of Equalization if the case involves property that may subject the county to tax liability and requires the State Board to accept the case.
- The act also gives a board of county commissioners standing to appeal a decision of the State Board of Equalization related to the property.

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.