

SENATE FILE NO. SF0068

Tangible personal property-tax exemption.

Sponsored by: Senator(s) McKeown

A BILL

for

1 AN ACT relating to property taxes; providing a property tax  
2 exemption for tangible personal property; making conforming  
3 amendments; repealing provisions related to the reporting  
4 and valuation of personal property; specifying  
5 applicability; and providing for an effective date.

6

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

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9 **Section 1.** W.S. 18-3-205(a), 39-11-105(a)(xlii) and  
10 39-13-108(d)(i) are amended to read:

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12 **18-3-205. Interfering with assessor; penalties.**

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14 (a) Any person interfering with the county assessor  
15 or deputy county assessor in the discharge of his duties,  
16 or any person refusing to allow the county assessor, deputy

1 county assessor or representative of the department of  
2 revenue to examine any real property, ~~pursuant to W.S.~~  
3 ~~39-13-103(b)(v)~~, is guilty of a misdemeanor, and upon  
4 conviction shall be fined not more than seven hundred fifty  
5 dollars (\$750.00), or imprisoned for not more than six (6)  
6 months in jail, or both.

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8 **39-11-105. Exemptions.**

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10 (a) The following property is exempt from property  
11 taxation:

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13 (xlii) ~~If a person owns two thousand four~~  
14 ~~hundred dollars (\$2,400.00) or less in fair market value of~~  
15 ~~business property in one (1) county, the business property~~  
16 ~~shall be exempt as de minimis business property. As used in~~  
17 ~~this paragraph, "business property" means taxable All~~  
18 tangible personal property, excluding any property that is  
19 exempt under W.S. 39-11-105(a)(xi) as personal property  
20 held for personal or family use.

21

22 **39-13-108. Enforcement.**

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1 (d) Liens. The following shall apply:

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3 (i) Taxes upon real property are a perpetual  
4 lien thereon against all persons excluding the United  
5 States and the state of Wyoming; ~~Taxes upon personal  
6 property are a lien upon all real property owned by the  
7 person against whom the tax was assessed subject to all  
8 prior existing valid liens. Taxes upon personal property  
9 are a lien upon the personal property until paid but if the  
10 personal property is transferred before payment the tax  
11 shall be collected from other real or personal property of  
12 the transferor but if the transferor has no other property  
13 from which the taxes can be collected then payment shall be  
14 enforced from the transferred property;~~

15

16 **Section 2.** W.S. 18-3-205(b), 39-13-102(q)(ii)(E),  
17 39-13-103(b)(i)(B) and (v) and 39-13-107(a)(i) are  
18 repealed.

19

20 **Section 3.** This act shall not apply to any property  
21 tax assessment imposed before January 1, 2025.

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1           **Section 4.** This act is effective January 1, 2025.

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(END)