HOUSE OF REPRESENTATIVES
WYOMING STATE LEGISLATURE

Message No. 300

CONCURRENCE REQUESTED

Mr. President: February 18, 2025

S.F. No. 0081 Tax exemption-property owned by the state.

The Senate File listed above passed on third reading in an amended form as follows by the vote indicated.

SF0081H2001/ADOPTED (TO ENGROSSED COPY)

Page 1-line 2 After "state;" insert "clarifying the taxability of state owned lands; specifying applicability;".

Page 1-line 8 Delete "39-11-105(a)" and insert "39-11-105(a)(ii)(intro) and".

Page 2-lines 1 through 3 Delete entirely and insert:

"(ii) Subject to paragraph (xlvi) of this subsection, property of the state of Wyoming that is owned and used primarily for a governmental purpose is exempt from property taxation. For purposes of this paragraph "governmental purpose" includes the lease of state school lands and state land leased for agricultural purposes. The following property is not owned and used primarily for a governmental purpose:

(xlvi) Lands owned by the state of Wyoming are exempt from property taxation regardless of the use of the lands. Nothing in this paragraph shall prevent the taxation of any other property, including improvements to land, that are not owned and used primarily for a governmental purpose as provided in paragraph (ii) of this subsection. This paragraph is repealed January 1, 2027.".

Ayes 57 Noes 4 Excused 1 Absent 0 Conflict 0

The House respectfully asks the Senate to concur by adopting the listed amendments.

Sincerely,

Katie Talbott
House Chief Clerk

Bill Jacket Attached