



SF0049

Tangible personal property-index and depreciation.

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to ad valorem taxation; requiring tangible personal property to be valued using valuation indexes and depreciation schedules as specified; requiring rulemaking; and providing for effective dates.

12/19/2024 Bill Number Assigned
1/2/2025 S Received for Introduction
1/14/2025 S Introduced and Referred to S03 - Revenue
1/20/2025 S03 - Revenue:Recommend Amend and Do Pass 3-2-0-0-0

ROLL CALL

Ayes: Senator(s) French, Ide, Mckeown
Nays: Senator(s) Case, Pappas
Ayes 3 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

1/20/2025 S Placed on General File

SF0049SS001/FAILED

Page 2-line 10 Delete "twenty".

Page 2-line 11 Delete "percent (20%)" and insert "zero percent (0%)"; delete "acquisition" and insert "purchase"; after "property" insert ". As used in this paragraph, tangible personal property excludes any property that is valued under W.S. 39-13-102(m) and mobile homes required to be titled under W.S. 31-2-501 through 31-2-508". MCKEOWN, CHAIRMAN

1/21/2025 S COW:Passed

SF0049S2001/ADOPTED

Page 2-line 11 Delete "acquisition value" and insert "reported installed cost"; after "property" insert ". As used in this paragraph, tangible personal property excludes any property that is valued under W.S. 39-13-102(m) and mobile homes required to be titled under W.S. 31-2-501 through 31-2-508". PAPPAS

1/22/2025 S 2nd Reading:Passed
1/23/2025 S 3rd Reading:Passed 27-4-0-0-0

ROLL CALL

Ayes: Senator(s) Barlow, Biteman, Boner, Case, Cooper, Crago, Crum, Dockstader, Driskill, French, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Pearson, Salazar, Schuler, Scott, Smith, Steinmetz
Nays: Senator(s) Anderson, Brennan, Gierau, Rothfuss
Ayes 27 **Nays** 4 **Excused** 0 **Absent** 0 **Conflicts** 0

1/24/2025 H Received for Introduction
2/10/2025 H Introduced and Referred to H03 - Revenue
2/11/2025 H03 - Revenue:Recommend Amend and Do Pass 7-1-1-0-0

ROLL CALL

Ayes: Representative(s) Brown, Campbell, Lien, Locke, Lucas, Styvar, Wharff
Nays: Representative Storer
Excused: Representative Riggins
Ayes 7 Nays 1 Excused 1 Absent 0 Conflicts 0

2/11/2025 H Placed on General File

SF0049HS001/ADOPTED (TO ENGROSSED COPY)

Page 2-line 6 After "department" delete balance of line and insert
". Once the tangible personal property reaches the
depreciation floor, the trending factor shall remain
constant for subsequent years until the property is
removed from service.".

Page 2-lines 7 and 8 Delete entirely.

Page 2-line 9 Delete line through "property.". LOCKE, CHAIRMAN

2/13/2025 H COW:Passed
2/14/2025 H 2nd Reading:Passed
2/18/2025 H 3rd Reading:Passed 57-4-1-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Clouston, Connolly, Davis, Eklund, Erickson, Filer, Geringer, Guggenmos, Haroldson, Harshman, Heiner, Hoeft, Jarvis, Johnson, Kelly, Knapp, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Posey, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Wharff, Williams, Winter, Wylie, Yin
Nays: Representative(s) Chestek, Larsen, Provenza, Storer
Excused: Representative Riggins
Ayes 57 Nays 4 Excused 1 Absent 0 Conflicts 0

2/18/2025 S Received for Concurrence
2/19/2025 S Concur:Passed 31-0-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Case, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Pearson, Rothfuss, Salazar, Schuler, Scott, Smith, Steinmetz
Ayes 31 Nays 0 Excused 0 Absent 0 Conflicts 0

2/19/2025 Assigned Number SEA No. 0008
2/19/2025 S President Signed SEA No. 0008
2/20/2025 H Speaker Signed SEA No. 0008
2/24/2025 Governor Signed SEA No. 0008
2/24/2025 Assigned Chapter Number 20

Chapter No. 20 Session Laws of Wyoming 2025