

ENROLLED ACT NO. 15, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

AN ACT relating to taxation and revenue; creating a property tax exemption for property owned by the state; clarifying the taxability of state owned lands; specifying applicability; providing a sunset date; and providing for an effective date.

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

Section 1. W.S. 39-11-105(a)(ii)(intro) and by creating a new paragraph (xlvii) is amended to read:

39-11-105. Exemptions.

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

(ii) Subject to paragraph (xlvii) 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:

(xlvii) 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 This paragraph is repealed January 1, 2027.

ORIGINAL SENATE
FILE NO. SF0081

ENGROSSED

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Section 2. The property tax exemption created in section 1 of this act shall apply to the tax year beginning January 1, 2025.

Section 3. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk