

**Bill No.:** HB0038 **Effective:** **Immediately**

**LSO No.:** 25LSO-0105

**Enrolled Act No.:** HEA No. 0023

**Chapter No.:** 16

**Prime Sponsor:** Joint Revenue Interim Committee

**Catch Title:** **Ad valorem taxation-payment and credit of penalties.**

**Has Report:** No

**Subject:** Credit of penalties for failure to file tax statements.

**Summary/Major Elements:**

- Under current law the penalty for failure to file certain tax statements related to property taxes is paid to the school foundation program account.
- This bill specifies that penalties paid for failure to file tax statements will be credited to the public school fund of the county in which the violation occurred.

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.