

**Bill No.:** SF0061 **Effective:** 1/1/2026  
**LSO No.:** 25LSO-0231  
**Enrolled Act No.:** SEA No. 0025  
**Chapter No.:** 55  
**Prime Sponsor:** Case  
**Catch Title:** Pollution control property tax exemption-applicability.  
**Has Report:** No  
**Subject:** Property tax and environmental quality.

**Summary/Major Elements:**

- This act amends the Wyoming Environmental Quality Act to clarify that facilities constructed for the sole purpose of capturing nonpoint source carbon dioxide do not qualify for the ad valorem property taxation exemption under W.S. 35-11-1103. That exemption applies to property designed, installed and utilized primarily for the elimination, control or prevention of air, water or land pollution.

**Comments:**

- Has a delayed effective date.

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.