

SENATE FILE NO. SF0089

Local housing projects-tax exemption amendments.

Sponsored by: Senator(s) Steinmetz, Hutchings, Kolb,  
McKeown and Pearson and Representative(s)  
Bear, Brown, G, Campbell, K, Lien, Locke,  
Lucas, Neiman, Pendergraft, Singh and Styvar

A BILL

for

1 AN ACT relating to cities and towns; amending a tax  
2 exemption for locally owned property used for housing  
3 projects; specifying applicability; and providing for an  
4 effective date.

5

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

7

8 **Section 1.** W.S. 15-10-107 is amended to read:

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10 **15-10-107. Tax exemption for public property;**  
11 **requirements; exception.**

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13 (a) The property of a municipality or county acquired  
14 or held pursuant to this chapter is public property used

1 for essential public, governmental purposes and is exempt  
2 from all taxes and special assessments of any public body,  
3 subject to all of the following:-

4  
5 (i) This tax and assessment exemption shall not  
6 apply unless the property acquired or held pursuant to this  
7 chapter is one hundred percent (100%) owned by a  
8 municipality, county or agency or other entity that is  
9 under the full and complete control of the municipality or  
10 county;

11  
12 (ii) This tax and assessment exemption does not  
13 apply to any portion of a project used for a profitmaking  
14 enterprise, but in taxing those portions, appropriate  
15 allowance shall be made for any expenditure by a  
16 municipality or county for utilities or other public  
17 services which it provides to the property;-

18  
19 (iii) In lieu of taxes on property exempt under  
20 this section, a municipality or county may agree to make  
21 such payments to any public body as it finds consistent  
22 with the maintenance of the low-rent character of housing

1 projects and the achievement of the purpose of this  
2 chapter.

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4       **Section 2.** This act shall apply to all taxpayers,  
5 cities, towns and counties beginning January 1, 2026.

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

11

12

(END)