

Bill No.: SF0026 **Effective:** 1/1/2027
LSO No.: 26LSO-0200
Enrolled Act No.: SEA No. 0035
Chapter No.: 49
Prime Sponsor: Joint Travel, Recreation, Wildlife & Cultural Resources Interim Committee
Catch Title: **Game and fish property tax exemption-amendments.**
Has Report: No
Subject: Exempting specified Game and Fish Commission property from property taxation.

Summary/Major Elements:

- Current law provides that certain property of the Game and Fish Commission is subject to a specialized property tax that taxes the Commission's property at a separate rate.
- This act provides that, beginning in 2027, real property that the Game and Fish Commission owns, except for real property used for wildlife-management purposes or employee housing, is exempt from property taxation.
- Game and Fish Commission property that is used for wildlife management and employee housing would be subject to the specialized property tax in lieu of property tax at the standard rate.

Comments:

- This act is effective January 1, 2027.

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.