

ORIGINAL HOUSE
BILL NO. HB0072

ENROLLED ACT NO. 3, HOUSE OF REPRESENTATIVES

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING
2018 BUDGET SESSION

AN ACT relating to ad valorem taxation; specifying that a county may deduct extraordinary costs to collect taxes prior to distribution of the tax; providing that a county shall not be liable for amounts not collected due to nonpayment by a taxpayer; and providing for an effective date.

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

Section 1. W.S. 39-13-111(a)(i)(intro) and by creating a new subsection (c) is amended to read:

39-13-111. Distribution.

(a) The following shall apply to the distribution of tax collections:

(i) The county treasurer shall keep accurate records of taxes collected for each governmental entity for which a tax levy is made pursuant to W.S. 39-13-104(k) and shall pay the taxes collected to the treasurer of each governmental unit or settle accounts with the county commissioners as hereafter provided. Prior to any payment, the county may deduct and credit to the county treasury any extraordinary costs including out of county court costs and associated attorney fees, as certified by the board of county commissioners, that the county incurred in order to collect any portion of the tax:

(c) If a county is unable to collect some or all of the tax due because of nonpayment by a taxpayer, through bankruptcy or otherwise, the county shall not be liable to any other governmental entity for any amount of the tax that is not collected from the taxpayer.

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Section 2. 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 House.

Chief Clerk