

SENATE FILE NO. SF0110

Evaluating the tax equivalency of federal land in Wyoming.

Sponsored by: Senator(s) Steinmetz, Agar, Biteman,
Dockstader, Driskill and Hutchings and
Representative(s) Jennings, Lindholm, Olsen,
Piiparinen, Sommers and Tass

A BILL

for

1 AN ACT relating to public lands; requiring a study to
2 evaluate federal payments in lieu of taxes and to appraise
3 the value of federally held lands in Wyoming; authorizing
4 the use of consultants; requiring reports; defining terms;
5 providing an appropriation; and providing for an effective
6 date.

7

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

9

10 **Section 1.**

11

12 (a) As used in this section:

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1 (i) "Federal land" means any land within the
2 state of Wyoming that is owned, held or controlled by the
3 United States government or any agency, department or
4 subdivision thereof. "Federal land" shall not include:

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6 (A) Any federal military installation;

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8 (B) Any federal enclave created under
9 article I, section 8, clause 17 of the United States
10 Constitution;

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12 (C) Land within the limits of any Indian
13 reservation as provided in 18 U.S.C. § 1151.

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15 (ii) "Payments in lieu of tax" means payments
16 made by the United States government to the state of
17 Wyoming or a county, municipality or school district in
18 Wyoming. "Payments in lieu of tax" shall include:

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20 (A) Payments for entitlement land as
21 provided in 31 U.S.C. §§ 6901 through 6907;

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1 (B) Impact aid payments as provided in 20
2 U.S.C. §§ 7701 through 7714.

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4 (b) Not later than November 1, 2021, the office of
5 state lands and investments shall study the impact on the
6 failure of the United States government to make payments in
7 lieu of tax that are equivalent to the property tax revenue
8 that the state of Wyoming would otherwise generate from
9 lands under federal ownership or control within Wyoming.
10 The office shall evaluate and appraise all federal lands in
11 Wyoming in real time to determine the fair taxable value of
12 all federal lands in Wyoming.

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14 (c) The office of state lands and investments shall
15 work with professional consultant experts to complete the
16 study required under this section. The office shall retain
17 professional consulting experts for the purposes of this
18 act.

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20 (d) As part of the study required under this section,
21 the office of state lands and investments shall:

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1 (i) Hold at least one (1) public meeting to
2 accept testimony from representatives of each United States
3 senator and representative elected from Wyoming, any state
4 agency, county, municipality, political subdivision and
5 school district and any other interested party impacted by
6 the United States government's failure to make payments in
7 lieu of tax that are equivalent to the property tax revenue
8 that federal lands would generate;

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10 (ii) Compile data necessary to conduct the
11 real-time appraisal required under subsection (b) of this
12 section. The office of state lands and investments shall
13 collect, provide and update information and data as
14 requested by professional consultant experts working with
15 the office. Other state agencies and counties shall
16 prepare, collect, provide and update information and data
17 as requested by the office of state lands and investments
18 and professional consultant experts working with the
19 office.

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21 (e) For the period beginning with the effective date
22 of this act and ending November 1, 2021, the office of
23 state lands and investments shall report quarterly to the

1 joint agriculture, state and public lands and water
2 resources interim committee on the progress of the study
3 required by this section. The first quarterly report shall
4 be submitted not later than June 30, 2020. Each subsequent
5 quarterly report shall be submitted to the committee not
6 later than the final calendar day of each calendar quarter.
7 The office shall submit a final report to the joint
8 agriculture, state and public lands and water resources
9 interim committee not later than November 1, 2021 on the
10 results of the study required by this section.

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12 (f) The joint agriculture, state and public lands and
13 water resources interim committee may coordinate with each
14 United States senator or representative elected from
15 Wyoming to secure payments in lieu of tax that are
16 equivalent to the property tax revenue that the state would
17 otherwise generate from lands under federal ownership or
18 control within Wyoming.

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20 (g) The joint agriculture, state and public lands and
21 water resources interim committee may sponsor any
22 legislation necessary to complete the study required by
23 this section. The committee may sponsor any legislation in

1 response to the results of the study required by this
2 section.

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4 (h) Notwithstanding W.S. 9-2-1008, 9-2-1012(e) and
5 9-4-207, five hundred thousand dollars (\$500,000.00) of the
6 unexpended, unobligated monies appropriated from the
7 legislative stabilization reserve account to the office of
8 the governor under 2018 Wyoming Session Laws, Chapter 134,
9 Section 331(h) shall revert and is appropriated to the
10 office of state lands and investments for expenses
11 associated with any consulting services procured by the
12 office as provided by this act. This appropriation shall be
13 for the period beginning with the effective date of this
14 act and ending June 30, 2022. This appropriation shall not
15 be transferred or expended for any other purpose and any
16 unexpended, unobligated funds remaining from this
17 appropriation shall revert as provided by law on June 30,
18 2022. It is the intent of the legislature that this
19 appropriation not be included in the office's standard
20 budget for the immediately succeeding fiscal biennium.

21

22 (j) Notwithstanding W.S. 9-2-1008, 9-2-1012(e) and
23 9-4-207, two million dollars (\$2,000,000.00) of the

1 unexpended, unobligated monies appropriated from the
2 legislative stabilization reserve account to the office of
3 the governor under 2018 Wyoming Session Laws, Chapter 134,
4 Section 331(h) shall revert and is appropriated to the
5 office of state lands and investments for expenses
6 associated with any licensing or subscription fees for
7 software associated with the appraisals conducted pursuant
8 to this act. Of this appropriation, not more than four
9 hundred thousand dollars (\$400,000.00) shall be expended in
10 any one (1) fiscal year. This appropriation shall be for
11 the period beginning with the effective date of this act
12 and ending June 30, 2026. This appropriation shall not be
13 transferred or expended for any other purpose and any
14 unexpended, unobligated funds remaining from this
15 appropriation shall revert as provided by law on June 30,
16 2026. It is the intent of the legislature that this
17 appropriation not be included in the office's standard
18 budget for the immediately succeeding fiscal biennium.
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1 **Section 2.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

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(END)