



SF0085

**Property tax-reporting and exemption.**

Sponsored By: Senator(s) Ellis, Baldwin, Biteman, Driskill and Schuler and Representative(s) Baker, Blackburn and Gray

AN ACT relating to property taxation; providing an exemption for de minimis business property subject to specified requirements; providing a civil fee for failing to report property to the county assessor and repealing the criminal penalty; and providing for an effective date.

2/4/2021 Bill Number Assigned  
2/5/2021 S Received for Introduction  
2/5/2021 S Introduced and Referred to S03 - Revenue  
3/1/2021 S03 - Revenue:Recommend Amend and Do Pass 4-1-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Baldwin, James, Pappas, Schuler  
**Nays:** Senator Case  
**Ayes** 4    **Nays** 1    **Excused** 0    **Absent** 0    **Conflicts** 0

3/1/2021 S Placed on General File

**SF0085SS001/ADOPTED**

Page 2-line 19 Delete "actual value" and insert "fair market value".  
CASE, CHAIRMAN

3/4/2021 S COW:Passed  
3/5/2021 S 2nd Reading:Passed  
3/8/2021 S 3rd Reading:Failed 15-14-1-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Baldwin, Biteman, Ellis, Furphy, Gierau, Hicks, Kinskey, Kolb, Kost, Pappas, Salazar, Schuler, Scott, Wasserburger  
**Nays:** Senator(s) Boner, Bouchard, Case, Cooper, Dockstader, Driskill, French, James, Landen, Mckeown, Nethercott, Perkins, Rothfuss, Steinmetz  
**Excused:** Senator Hutchings  
**Ayes** 15    **Nays** 14    **Excused** 1    **Absent** 0    **Conflicts** 0

3/8/2021 S 3rd Reading:Bill Reconsideration Motion Passed by Roll Call 20-10-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Baldwin, Biteman, Boner, Cooper, Dockstader, Ellis, Furphy, Gierau, Hicks, Hutchings, Kinskey, Kost, Landen, Nethercott, Pappas, Perkins, Salazar, Schuler, Scott, Wasserburger  
**Nays:** Senator(s) Anderson, Bouchard, Case, Driskill, French, James, Kolb, Mckeown, Rothfuss, Steinmetz  
**Ayes** 20    **Nays** 10    **Excused** 0    **Absent** 0    **Conflicts** 0

3/8/2021 S 3rd Reading:Passed 18-12-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Baldwin, Biteman, Dockstader, Ellis, Furphy, Gierau, Hicks, Hutchings, Kinskey, Kolb, Kost, Landen, Pappas, Perkins, Salazar, Schuler, Scott, Wasserburger



SF0085H3001/FAILED

(TO ENGROSSED COPY)  
(CORRECTED COPY)

Page 1-line 2 Delete "de minimis".

Page 2-line 18 Delete "two thousand four".

Page 2-line 19 Delete "hundred dollars (\$2,400.00)" and insert "ten thousand dollars (\$10,000.00)".

Page 2-line 21 Delete "de minimis". LAURSEN

SF0085H3002/FAILED

(TO ENGROSSED COPY)

Delete the Laursen third reading amendment (SF0085H3001/ACE) entirely and further amend the engrossed copy as follows:

Page 1-line 3 After "requirements" insert "including payment of a fee to claim the exemption"; delete "providing a civil fee for failing".

Page 1-line 4 Delete entirely.

Page 1-line 5 Delete "criminal penalty;" and insert "repealing the criminal penalty for failing to report property to the county assessor;".

Page 1-line 9 Delete "18-3-205(b) and".

Page 1-line 10 After "(xlii)" insert "and 39-13-107(a)(i)".

Page 1-lines 12 and 13 Delete entirely.

Page 2-lines 1 through 11 Delete entirely, including all previously adopted amendments to these lines.

Page 2-line 18 After "owns" delete balance of line.

Page 2-line 19 Delete the line through "(\$2,400.00)" and insert "three thousand dollars (\$3,000.00)".

Page 2-line 21 After "property" insert "if the property owner has submitted the twenty dollar (\$20.00) fee and subscribed to the oath required to claim the exemption at the time of filing the statement of property value or declaration of exemption required under W.S. 39-13-107(a)(i)".

Page 3-after line 2 Insert:

**"39-13-107. Compliance; collection procedures.**

(a) Returns and reports. The following shall apply:

(i) Except as provided by chapter 14 of this title or paragraph (ii) of this subsection, annually, commencing on January 1, the county assessor

or deputy assessors as provided by W.S. 18-3-107(e) shall obtain from each property owner or person having control of taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. A property owner or person having control of taxable property who seeks an exemption of business property pursuant to W.S. 39-11-105(a)(xlii) shall pay a fee of twenty dollars (\$20.00) at the time of submitting a statement required by this paragraph, which fee shall be distributed in the same manner as a tax on the exempted property. A property owner or person having control of taxable property who has been granted the exemption under W.S. 39-11-105(a)(xlii) for the immediately preceding year shall not be required to submit a detailed statement of the taxable property, if the owner files a claim for exemption, pays the twenty dollar (\$20.00) fee and makes and subscribes the oath and declaration provided in subparagraph (B) of this paragraph. If a property owner fails to provide a listing of personal property owned by him or under his control by March 1, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment of personal property from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15. The county assessor or his deputies or any representative of the department may examine any property. The county assessor or his deputies shall enter the fair market value of the property for taxation on the assessment roll. The owner, or his agent, shall make and subscribe the following oath, as applicable:

(A) For all property, unless seeking an exemption for property exempted pursuant to W.S. 39-11-105(a)(xlii) in the immediately preceding year: "I, . . . ., the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, correct and complete list of all property owned by me or under my control as agent or otherwise, and that I have not failed or neglected to list for taxation for the year . . . ., all property of which I am the owner or of which I have control as agent, guardian, administrator or otherwise, in the county of . . . ., State of Wyoming, and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation."

(B) For property exempted pursuant to W.S. 39-11-105(a)(xlii) in the immediately preceding year: "I, . . . ., the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that all property owned by me or under my control as agent guardian, administrator or otherwise, in the county of . . . ., State of Wyoming, was exempted from taxation pursuant to W.S. 39-11-105(a)(xlii) in the immediately preceding year and that the fair market value of the property remains below the amount specified in W.S. 39-11-105(a)(xlii), and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation.";

Page 3-after line 2                      Insert and renumber as necessary:

"Section 2. W.S. 18-3-205(b) is repealed."

Page 3-line 4                              Delete "2." and insert "3.". HARSHMAN, HENDERSON

4/2/2021              H 3rd Reading:Passed 35-24-1-0-0

**ROLL CALL**

**Ayes:** Representative(s) Andrew, Baker, Banks, Bear, Blackburn, Brown, Burkhart, Burt, Clausen, Connolly, Crago, Eklund, Eyre, Flitner, Gray, Hallinan,

Haroldson, Heiner, Hunt, Jennings, Kinner, Macguire, Martinez, Olsen, Paxton, Roscoe, Simpson, Stith, Styvar, Sweeney, Washut, Western, Williams, Wilson, Zwonitzer

**Nays:** Representative(s) Barlow, Clifford, Duncan, Fortner, Greear, Harshman, Henderson, Knapp, Larsen, L, Laursen, D, Newsome, Nicholas, Oakley, Obermueller, O'hearn, Ottman, Provenza, Schwartz, Sherwood, Sommers, Walters, Wharff, Winter, Yin

**Excused:** Representative Neiman

**Ayes** 35      **Nays** 24      **Excused** 1      **Absent** 0      **Conflicts** 0

4/2/2021      S Received for Concurrence

4/2/2021      S Concur:Passed 22-7-1-0-0

#### ROLL CALL

**Ayes:** Senator(s) Anderson, Baldwin, Biteman, Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hicks, Hutchings, Kinskey, Kolb, Kost, Landen, Nethercott, Pappas, Perkins, Salazar, Schuler, Scott, Wasserburger

**Nays:** Senator(s) Bouchard, Case, Driskill, James, Mckeown, Rothfuss, Steinmetz

**Excused:** Senator Boner

**Ayes** 22      **Nays** 7      **Excused** 1      **Absent** 0      **Conflicts** 0

4/5/2021      Assigned Number SEA No. 0067

4/6/2021      S President Signed SEA No. 0067

4/6/2021      H Speaker Signed SEA No. 0067

4/14/2021      Governor Signed SEA No. 0067

4/14/2021      Assigned Chapter Number 158

Chapter No. 158      Session Laws of Wyoming 2021