

ENROLLED ACT NO. 67, SENATE

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2021 GENERAL SESSION

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.

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

**Section 1.** W.S. 18-3-205(b) and 39-11-105(a) by creating a new paragraph (xlii) are amended to read:

**18-3-205. Interfering with assessor; failure to return property; penalties.**

(b) Any person who fails to ~~return any report~~ taxable property ~~owned by him or under his control is guilty of a misdemeanor and upon conviction shall be fined not exceeding five hundred dollars (\$500.00), imprisoned in the county jail not exceeding ninety (90) days, or both as provided in W.S. 39-13-107(a)(i) may be assessed a civil fee of five dollars (\$5.00) for every day the report is not filed, not to exceed two hundred fifty dollars (\$250.00). Civil fees under this subsection shall be added to the assessment for that taxpayer.~~

**39-11-105. Exemptions.**

(a) The following property is exempt from property taxation:

(xlii) If a person owns two thousand four hundred dollars (\$2,400.00) or less in fair market value of business property in one (1) county, the business property shall be exempt as de minimis business property. As used in this paragraph, "business property" means taxable personal

ORIGINAL SENATE  
FILE NO. SF0085

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property excluding any property that is exempt under W.S. 39-11-105(a)(xi) as personal property held for personal or family use.

**Section 2.** This act is effective January 1, 2022.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the Senate.

\_\_\_\_\_  
Chief Clerk