

HOUSE BILL NO. HB0138

Property tax assessment rate.

Sponsored by: Representative(s) Law, Luthi and Olsen and
Senator(s) Larson and Roberts

A BILL

for

1 AN ACT relating to taxation and revenue; amending the
2 property tax assessment rate for certain property as
3 specified; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-11-101(a)(xvii)(intro) and (C) and
8 39-13-103(b)(iii)(intro) and (C) are amended to read:

9

10 **39-11-101. Definitions.**

11

12 (a) As used in this act unless otherwise specifically
13 provided:

14

1 (xvii) ~~Beginning January 1, 1989,~~ "Taxable
2 value" means a percent of the fair market value of property
3 in a particular class as follows:

4
5 (C) All other property, real and personal,
6 ~~nine and one-half percent (9.5%)~~ eight and seven-tenths
7 percent (8.7%).

8

9 **39-13-103. Imposition.**

10

11 (b) Basis of tax. The following shall apply:

12

13 (iii) ~~Beginning January 1, 1989,~~ "Taxable value"
14 means a percent of the fair market value of property in a
15 particular class as follows:

16

17 (C) All other property, real and personal,
18 ~~nine and one-half percent (9.5%)~~ eight and seven-tenths
19 percent (8.7%).

20

21 **Section 2.** This act is effective January 1, 2004.

22

23

(END)