

SENATE FILE NO. SF0021

Property taxes-prepayment.

Sponsored by: Senator(s) Vasey and Coe and Representative(s) Meyer

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 prepayment of taxes as specified; and providing for an
3 effective date.

4

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

6

7 **Section 1.** W.S. 39-13-107(b)(i)(D), 39-14-107(b)(ii),
8 39-14-207(b)(ii), 39-14-307(b)(ii), 39-14-407(b)(ii),
9 39-14-507(b)(ii), 39-14-607(b)(ii) and 39-14-707(b)(ii) are
10 amended to read:

11

12 **39-13-107. Compliance; collection procedures.**

13

14 (b) The following provisions shall apply to the
15 payment of taxes, distraint of property and deferral:

16

1 (i) The following shall apply to the payment of
2 taxes due:

3
4 (D) Taxes provided by this act are due and
5 payable at the office of the county treasurer of the county
6 in which the taxes are levied. Fifty percent (50%) of the
7 taxes are due on and after September 1 and payable on and
8 after November 10 in each year and the remaining fifty
9 percent (50%) of the taxes are due on and after March 1 and
10 payable on and after May 10 of the succeeding calendar year
11 except as hereafter provided. If the entire tax is paid on
12 or before December 31, no interest or penalty is
13 chargeable. Nothing in this subparagraph shall prohibit
14 the prepayment of any tax due;

15

16 **39-14-107. Compliance; collection procedures.**

17

18 (b) Payment. The following shall apply:

19

20 (ii) Ad valorem taxes provided by this act are
21 due and payable at the office of the county treasurer of
22 the county in which the taxes are levied. Fifty percent
23 (50%) of the taxes are due on and after September 1 and
24 payable on and after November 10 in each year and the

1 remaining fifty percent (50%) of the taxes are due on and
2 after March 1 and payable on and after May 10 of the
3 succeeding calendar year except as hereafter provided. If
4 the entire tax is paid on or before December 31, no
5 interest or penalty is chargeable. Nothing in this
6 paragraph shall prohibit the prepayment of any tax due;

7

8 **39-14-207. Compliance; collection procedures.**

9

10 (b) Payment. The following shall apply:

11

12 (ii) Ad valorem taxes are due and payable at the
13 office of the county treasurer of the county in which the
14 taxes are levied. Fifty percent (50%) of the taxes are due
15 on and after September 1 and payable on and after November
16 10 in each year and the remaining fifty percent (50%) of
17 the taxes are due on and after March 1 and payable on and
18 after May 10 of the succeeding calendar year except as
19 hereafter provided. If the entire tax is paid on or before
20 December 31, no interest or penalty is chargeable. Nothing
21 in this paragraph shall prohibit the prepayment of any tax
22 due;

23

24 **39-14-307. Compliance; collection procedures.**

1

2 (b) Payment. The following shall apply:

3

4 (ii) Ad valorem taxes provided by this act are
5 due and payable at the office of the county treasurer of
6 the county in which the taxes are levied. Fifty percent
7 (50%) of the taxes are due on and after September 1 and
8 payable on and after November 10 in each year and the
9 remaining fifty percent (50%) of the taxes are due on and
10 after March 1 and payable on and after May 10 of the
11 succeeding calendar year except as hereafter provided. If
12 the entire tax is paid on or before December 31, no
13 interest or penalty is chargeable. Nothing in this
14 paragraph shall prohibit the prepayment of any tax due;

15

16 **39-14-407. Compliance; collection procedures.**

17

18 (b) Payment. The following shall apply:

19

20 (ii) Ad valorem taxes provided by this act are
21 due and payable at the office of the county treasurer of
22 the county in which the taxes are levied. Fifty percent
23 (50%) of the taxes are due on and after September 1 and
24 payable on and after November 10 in each year and the

1 remaining fifty percent (50%) of the taxes are due on and
2 after March 1 and payable on and after May 10 of the
3 succeeding calendar year except as hereafter provided. If
4 the entire tax is paid on or before December 31, no
5 interest or penalty is chargeable. Nothing in this
6 paragraph shall prohibit the prepayment of any tax due;

7

8 **39-14-507. Compliance; collection procedures.**

9

10 (b) Payment. The following shall apply:

11

12 (ii) Ad valorem taxes provided by this act are
13 due and payable at the office of the county treasurer of
14 the county in which the taxes are levied. Fifty percent
15 (50%) of the taxes are due on and after September 1 and
16 payable on and after November 10 in each year and the
17 remaining fifty percent (50%) of the taxes are due on and
18 after March 1 and payable on and after May 10 of the
19 succeeding calendar year except as hereafter provided. If
20 the entire tax is paid on or before December 31, no
21 interest or penalty is chargeable. Nothing in this
22 paragraph shall prohibit the prepayment of any tax due;

23

24 **39-14-607. Compliance; collection procedures.**

1

2 (b) Payment. The following shall apply:

3

4 (ii) Ad valorem taxes provided by this act are
5 due and payable at the office of the county treasurer of
6 the county in which the taxes are levied. Fifty percent
7 (50%) of the taxes are due on and after September 1 and
8 payable on and after November 10 in each year and the
9 remaining fifty percent (50%) of the taxes are due on and
10 after March 1 and payable on and after May 10 of the
11 succeeding calendar year except as hereafter provided. If
12 the entire tax is paid on or before December 31, no
13 interest or penalty is chargeable. Nothing in this
14 paragraph shall prohibit the prepayment of any tax due;

15

16 **39-14-707. Compliance; collection procedures.**

17

18 (b) Payment. The following shall apply:

19

20 (ii) Ad valorem taxes provided by this act are
21 due and payable at the office of the county treasurer of
22 the county in which the taxes are levied. Fifty percent
23 (50%) of the taxes are due on and after September 1 and
24 payable on and after November 10 in each year and the

1 remaining fifty percent (50%) of the taxes are due on and
2 after March 1 and payable on and after May 10 of the
3 succeeding calendar year except as hereafter provided. If
4 the entire tax is paid on or before December 31, no
5 interest or penalty is chargeable. Nothing in this
6 paragraph shall prohibit the prepayment of any tax due;

7

8 **Section 2.** This act is effective July 1, 2003.

9

10

(END)