

SENATE FILE NO. SF0019

Ad valorem-confidentiality exception.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to ad valorem taxation; authorizing the  
2 release of limited taxpayer information as specified; and  
3 providing for an effective date.

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

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7 **Section 1.** W.S. 39-13-102(q)(ii) by creating a new  
8 subparagraph (E) is amended to read:

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10 **39-13-102. Administration; confidentiality.**

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12 (q) Confidentiality. The following shall apply:

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14 (ii) Without written authorization from the  
15 taxpayer, no current or former official, officer, employee  
16 or agent of the state of Wyoming or any political

1 subdivision thereof shall release taxpayer returns and  
2 return information pertaining to taxes imposed by this  
3 chapter, except:

4

5 (E) An itemized list of the taxpayer's  
6 taxable tangible personal property provided to the assessor  
7 pursuant to W.S. 39-13-107(a)(i) may be disclosed to a new  
8 owner of property that is the subject of the taxpayer's  
9 returns or return information upon a transfer of that  
10 taxable tangible personal property to the new owner.

11

12 **Section 2.** This act is effective July 1, 2020.

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(END)