

ORIGINAL SENATE  
FILE NO. SF0019

ENROLLED ACT NO. 7, SENATE

SIXTY-FIFTH LEGISLATURE OF THE STATE OF WYOMING  
2020 BUDGET SESSION

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

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

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

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

(q) Confidentiality. The following shall apply:

(ii) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this chapter, except:

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

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

(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