

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.**

11

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) Information concerning the taxpayer's
6 taxable property may be released to a new owner of property
7 that is the subject of the taxpayer's returns or return
8 information upon a transfer of that taxable property to the
9 new owner.

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

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(END)