

SENATE FILE NO. SF0085

Property tax-reporting and exemption.

Sponsored by: Senator(s) Ellis, Baldwin, Biteman, Driskill
and Schuler and Representative(s) Baker,
Blackburn and Gray

A BILL

for

1 AN ACT relating to property taxation; providing an
2 exemption for de minimis business property subject to
3 specified requirements; providing a civil fee for failing
4 to report property to the county assessor and repealing the
5 criminal penalty; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 18-3-205(b) and 39-11-105(a) by
10 creating a new paragraph (xlii) are amended to read:

11

12 **18-3-205. Interfering with assessor; failure to**
13 **return property; penalties.**

14

1 (b) Any person who fails to ~~return any report~~ taxable
2 property ~~owned by him or under his control is guilty of a~~
3 ~~misdemeanor and upon conviction shall be fined not~~
4 ~~exceeding~~ as provided in W.S. 39-13-107(a)(i) may be
5 assessed a civil fee of ten dollars (\$10.00) for every day
6 the report is not filed, not to exceed five hundred dollars
7 (\$500.00). ~~, imprisoned in the county jail not exceeding~~
8 ~~ninety (90) days, or both~~ Civil fees under this subsection
9 shall be added to the assessment for that taxpayer. Civil
10 fees collected under this subsection shall be credited to
11 the general fund of the county which makes the collection.

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13 **39-11-105. Exemptions.**

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15 (a) The following property is exempt from property
16 taxation:

17

18 (xlii) If a person owns two thousand four
19 hundred dollars (\$2,400.00) or less in fair market value of
20 business property in one (1) county, the business property
21 shall be exempt as de minimis business property. As used in
22 this paragraph, "business property" means taxable personal
23 property excluding any property that is exempt under W.S.

1 39-11-105(a)(xi) as personal property held for personal or
2 family use.

3

4 **Section 2.** This act is effective January 1, 2022.

5

6 (END)