

HOUSE BILL NO. HB0151

Property tax exemption-child care facilities.

Sponsored by: Representative(s) Yin, Allred, Andrew, Berger, Byron, Penn, Singh, Storer and Wylie and Senator(s) Brennan, Dockstader and Laursen, D

A BILL

for

1 AN ACT relating to taxation and revenue; providing a
2 property tax exemption for property that is used for a
3 child care facility; and 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. 39-11-105(a) by creating a new
8 paragraph (xlii) is amended to read:

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10 **39-11-105. Exemptions.**

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12 (a) The following property is exempt from property
13 taxation:

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1 (xlii) Property of a governmental entity or a
2 nonprofit corporation that is used for child care
3 facilities that keep or care for any minor at the request
4 of the parents, legal guardians or an agency that is
5 responsible for the minor including any of the types of
6 facilities designated under W.S. 14-4-101(a)(vi).

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Section 2. This act is effective July 1, 2023.

(END)