



SF0099

Game and fish property tax exemption.

Sponsored By: Joint Travel, Recreation, Wildlife & Cultural Resources Interim Committee

AN ACT relating to taxation and revenue; exempting real property owned by the Wyoming game and fish commission from property taxation except for property that is used for wildlife management purposes or employee residences and subject to special taxation; amending a special tax on real property owned by the Wyoming game and fish commission that is used for any other purpose; specifying applicability; and providing for an effective date.

1/9/2025 Bill Number Assigned
1/10/2025 S Received for Introduction
1/15/2025 S Introduced and Referred to S06 - Travel
1/16/2025 S06 - Travel:Recommend Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Boner, Hicks, Jones, Landen, Schuler
Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0

1/16/2025 S06 - Travel:Rerefer to S02 - Appropriations
1/20/2025 S02 - Appropriations:Recommend Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Driskill, Gierau, Laursen, Salazar, Smith
Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0

1/20/2025 S Placed on General File
1/21/2025 S COW:Passed
1/22/2025 S 2nd Reading:Passed

SF0099S3001/ADOPTED

- Page 1-line 4 After "purposes" insert "or employee residences".
Page 1-line 5 Delete "repealing" and insert "amending".
Page 1-line 7 Delete "making a conforming amendment;".
Page 1-line 13 Delete "(I)" and insert "(II)".
Page 2-line 9 After "land" insert "and real property that is furnished by the commission to employees as a place of residence and assessed based upon the taxable value of similar property".
Page 2-line 21 After "purposes" insert "or employee residences".
Page 3-lines 4 through 9 Delete entirely.
Page 3-after line 9 Insert:

"(II) For property used for any other purpose-employee residences, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value of similar

property valued at fair market value as provided by paragraph (b)(ii) of this section."

Page 3-line 11 Delete entirely and renumber as necessary.

Page 3-line 13 Delete "**Section 3.**" and insert "**Section 2.**".

Page 3-line 17 Delete "**Section 4.**" and insert "**Section 3.**". HICKS,  
LANDEN

1/23/2025 S 3rd Reading:Passed 31-0-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Case, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Pearson, Rothfuss, Salazar, Schuler, Scott, Smith, Steinmetz

**Ayes** 31    **Nays** 0    **Excused** 0    **Absent** 0    **Conflicts** 0

1/24/2025 H Received for Introduction

2/12/2025 H Introduced and Referred to H06 - Travel