

SENATE FILE NO. SF0099

Game and fish property tax exemption.

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

A BILL

for

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

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

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12 **Section 1.** W.S. 39-11-105(a)(xxxvi) and
 13 39-13-103(b)(xii)(A)(intro) and (II) are amended to read:

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15 **39-11-105. Exemptions.**

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2 (a) The following property is exempt from property
3 taxation:

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5 (xxxvi) Real property owned by the Wyoming game
6 and fish commission. ~~Nothing in this exemption affects~~
7 except for real property that is used for wildlife
8 management purposes and assessed based upon the taxable
9 value of agricultural land and real property that is
10 furnished by the commission to employees as a place of
11 residence and assessed based upon the taxable value of
12 similar property pursuant to the special tax levied under
13 W.S. 39-13-103(b)(xii);

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15 **39-13-103. Imposition.**

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17 (b) Basis of tax. The following shall apply:

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19 (xii) The following shall apply to special tax
20 imposed on property owned by the game and fish commission:

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22 (A) There is imposed upon all real property
23 owned by the Wyoming game and fish commission and used for

1 wildlife management purposes or employee residences a
2 special tax computed as provided in this paragraph which
3 shall be in lieu of ad valorem property tax. The special
4 tax shall be determined as follows:

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6 (II) For property used for ~~any other~~
7 ~~purpose~~ employee residences, the tax shall be equal to the
8 amount of the ad valorem tax for that property had it been
9 levied and assessed based upon the taxable value of similar
10 property valued at fair market value as provided by
11 paragraph (b)(ii) of this section.

12

13 **Section 2.** Nothing in this act shall be deemed to
14 affect any tax assessment or collection before January 1,
15 2026.

16

17 **Section 3.** This act is effective January 1, 2026.

18

19 (END)