

ORIGINAL HOUSE
BILL NO. HB0038

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

AN ACT relating to ad valorem taxation; amending how penalties collected for failure to file specified tax statements are paid and credited; and providing for an effective date.

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

Section 1. W.S. 39-13-108(c)(ii)(B) is amended to read:

39-13-108. Enforcement.

(c) Offenses and penalties. The following shall apply:

(ii) Penalties. The following shall apply:

(B) Any person failing to file the statement provided by W.S. 39-13-107(a)(ii)(A) or (B) is subject to a penalty of not more than five hundred dollars (\$500.00) plus not more than one hundred dollars (\$100.00) for each day's failure to file the statement, to be recovered by an action in the name of the state of Wyoming brought by the attorney general at the request of the department. The department may waive the penalties imposed by this subsection as part of a settlement or for any other good cause shown. Penalties collected shall be ~~credited~~ paid to the state ~~school foundation program account~~ treasurer and credited as provided in W.S. 8-1-109;

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Section 2. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk