

ORIGINAL SENATE
FILE NO. SF0061

ENROLLED ACT NO. 25, SENATE

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

AN ACT relating to environmental quality; clarifying the applicability of the property tax exemption for property used to eliminate, control or prevent air, water or land pollution; requiring rulemaking; and providing for effective dates.

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

Section 1. W.S. 35-11-1103 is amended to read:

35-11-1103. Property exempt from ad valorem taxation.

The following property is exempt from ad valorem taxation pursuant to the provisions of this act and includes facilities, installations, machinery or equipment attached or unattached to real property and designed, installed and utilized primarily for the elimination, control or prevention of air, water or land pollution, or in the event such facility, installation, equipment or machinery shall also serve other beneficial purposes and use, such portion of the assessed valuation thereof as may be reasonably calculated to be necessary for and devoted to elimination, control or prevention of air, water and land pollution. The department of revenue shall determine the exempt portion on all property assessed pursuant to W.S. 39-13-102(m). The county assessor shall determine the exempt portion on all property assessed pursuant to W.S. 39-13-103(b). The determination shall not include as exempt any portion of any facilities which have value as the specific source of marketable byproducts or facilities constructed for the sole purpose of capturing nonpoint source carbon dioxide.

Section 2. The department of revenue shall promulgate any rules necessary to implement this act.

ORIGINAL SENATE
FILE NO. SF0061

ENROLLED ACT NO. 25, SENATE

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

Section 3.

(a) Except as otherwise provided in subsection (b) of this section, this act is effective January 1, 2026.

(b) Sections 2 and 3 of this act are 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 Senate.

Chief Clerk