

SENATE FILE NO. SF0061

Pollution control property tax exemption-applicability.

Sponsored by: Senator(s) Case, Anderson and Dockstader and
Representative(s) Harshman, Larsen, L,
Ottman and Wylie

A BILL

for

1 AN ACT relating to environmental quality; clarifying the
2 applicability of the property tax exemption for property
3 used to eliminate, control or prevent air, water or land
4 pollution; specifying that carbon dioxide is not pollution
5 for purposes of the exemption; requiring rulemaking; and
6 providing for effective dates.

7

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

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

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12 **35-11-1103. Property exempt from ad valorem taxation.**

13

14 The following property is exempt from ad valorem taxation
15 pursuant to the provisions of this act and includes

1 facilities, installations, machinery or equipment attached
2 or unattached to real property and designed, installed and
3 utilized primarily for the elimination, control or
4 prevention of air, water or land pollution, or in the event
5 such facility, installation, equipment or machinery shall
6 also serve other beneficial purposes and use, such portion
7 of the assessed valuation thereof as may be reasonably
8 calculated to be necessary for and devoted to elimination,
9 control or prevention of air, water and land pollution. The
10 department of revenue shall determine the exempt portion on
11 all property assessed pursuant to W.S. 39-13-102(m). The
12 county assessor shall determine the exempt portion on all
13 property assessed pursuant to W.S. 39-13-103(b). The
14 determination shall not include as exempt any portion of
15 any facilities which have value as the specific source of
16 marketable byproducts. For purposes of this section and
17 W.S. 39-11-105(a)(xx), carbon dioxide shall not be
18 considered air, water or land pollution.

19

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

22

1 **Section 3.**

2

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

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6 (b) Sections 2 and 3 of this act are effective
7 immediately upon completion of all acts necessary for a
8 bill to become law as provided by Article 4, Section 8 of
9 the Wyoming Constitution.

10

11

(END)