

SENATE FILE NO. SF0185

Governmental property-taxation and sale.

Sponsored by: Senator(s) Case, Nethercott and Pappas and  
Representative(s) Wharff

A BILL

for

1 AN ACT relating to the taxation of governmental property;  
2 providing a definition of "governmental purpose"; providing  
3 related definitions; making conforming changes; repealing  
4 conflicting provisions; requiring certain property not held  
5 for a government purpose to be offered for sale unless good  
6 cause is shown; and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-11-101(a) by creating new  
11 paragraphs (xviii) through (xxiii) and by renumbering  
12 (xviii) as (xxiv) and 39-11-105(a)(i)(intro), (ii)(intro),  
13 (iv) and (v)(intro) are amended to read:

14

15 **39-11-101. Definitions.**

1

2 (a) As used in this act unless otherwise specifically  
3 provided:

4

5 (xviii) "Governmental purpose" means that a  
6 majority of the property is used for health, safety and  
7 welfare, education, transportation, infrastructure or  
8 administrative purposes of a governmental entity.

9 "Governmental purpose" shall not include property owned by  
10 a governmental entity acting in its proprietary capacity by  
11 conducting activities that are frequently carried on  
12 through private enterprises and shall not include any of  
13 the following:

14

15 (A) Property used for recreation including  
16 cabin rentals, campgrounds, bowling alleys, movie theatres,  
17 shooting ranges and sports complexes;

18

19 (B) Property that is leased or possessed by  
20 a non-governmental entity including airplane hangars leased  
21 for private use, property leased for commercial operations,  
22 housing for employees regardless of whether a fee is  
23 charged, land leased for agricultural or other use, land

1 under privately owned structures, medical clinics operated  
2 by a private entity and school buildings that are no longer  
3 used for governmental purposes;

4  
5 (C) Idle government property including  
6 vacant land and vacant structures, unless the entity is  
7 required to hold the property by law;

8  
9 (D) Government property that is held for  
10 sale or lease including business parks and other economic  
11 development properties.

12  
13 (xix) "Administrative use" means property used  
14 for the administration of the government including, without  
15 limitation, the state capitol, courthouses, city hall  
16 buildings and government office buildings;

17  
18 (xx) "Education" includes property used for  
19 public schools, colleges and universities including,  
20 without limitation, school buildings, administrative  
21 buildings, bus barns, arts facilities and libraries;

22

1           (xxi) "Health, safety and welfare" includes,  
2 without limitation, property used for one (1) or more of  
3 the following purposes:

4  
5           (A) Health, including state, city or county  
6 health departments;

7  
8           (B) Military and military base facilities;

9  
10          (C) Civil or criminal justice;

11  
12          (D) Law enforcement;

13  
14          (E) Fire protection;

15  
16          (F) Hospitals;

17  
18          (G) Animal control;

19  
20          (H) Sewer or water systems;

21  
22          (J) Garbage collection or disposal;

23

1                   (K) Community event centers including civic  
2 centers and recreation centers;

3  
4                   (M) Fair buildings and fairgrounds;

5  
6                   (N) Correctional facilities;

7  
8                   (O) Veterans care facilities.

9  
10                   (xxii) "Infrastructure" includes, without  
11 limitation, property used for parks, public grounds,  
12 alleys, sidewalks, cemeteries, golf courses, auditoriums  
13 and parking lots;

14  
15                   (xxiii) "Transportation" includes, without  
16 limitation, roads, streets, highways, interstates, aviation  
17 facilities, public buses, rights-of-way that are dedicated  
18 to the public and construction, maintenance, operation and  
19 repair facilities;

20  
21                   ~~(xviii)~~(xxiv) "This act" means W.S. 39-11-101  
22 through 39-23-111.

23

1           **39-11-105. Exemptions.**

2

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

5

6           (i) Property owned by the United States the  
7 majority of which is used primarily for a governmental  
8 purpose. ~~The following property is not owned and used~~  
9 ~~primarily for a governmental purpose:~~

10

11           (ii) Property of the state of Wyoming owned and  
12 used primarily for a governmental purpose. ~~The following~~  
13 ~~property is not owned and used primarily for a governmental~~  
14 ~~purpose:~~

15

16           (iv) Property of a Wyoming school district owned  
17 and used primarily for a governmental purpose; ~~excluding~~  
18 ~~teacherages;~~

19

20           (v) Property of Wyoming cities and towns owned  
21 and used primarily for a governmental purpose. ~~including:~~

22

1           **Section 2.** W.S. 39-11-105(a)(i)(A) through (E),  
2 (ii)(A) through (D) and (v)(A) through (F) is repealed.

3

4           **Section 3.**

5

6           (a) Not later than January 1, 2027, any public entity  
7 that has held property that has not been used for a  
8 governmental purpose as defined in W.S.  
9 39-11-101(a)(xviii), as amended by section 1 of this act,  
10 for a period of ten (10) years or more shall make the  
11 property available for sale or shall make a finding showing  
12 good cause for the delay in using the property for a  
13 governmental purpose.

14

15           (b) This section shall not apply to property that a  
16 public entity is authorized or required to acquire or hold  
17 by law including state lands, school lands or other lands  
18 managed by the board of land commissioners pursuant to  
19 title 36 of the Wyoming statutes.

20

21           (c) As used in this section, "public entity" means  
22 the state of Wyoming and its agencies, municipalities,

1 counties, school districts, political subdivisions and  
2 special districts.

3

4 **Section 4.** This act is effective January 1, 2026.

5

6

(END)