

SENATE FILE NO. SF0026

Game and fish property tax exemption-amendments.

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

A BILL

for

1 AN ACT relating to taxation and revenue; exempting
2 specified real property owned by the Wyoming game and fish
3 commission from property taxation; amending a special tax
4 on real property owned by the Wyoming game and fish
5 commission that is used for other purposes; specifying
6 applicability; and providing for an effective date.

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

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

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13 **39-11-105. Exemptions.**

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

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4 (xxxvi) Real property owned by the Wyoming game
5 and fish commission, ~~Nothing in this exemption affects~~
6 except for real property that is subject to the special tax
7 levied under W.S. 39-13-103(b) (xii) and that is:

8
9 (A) Used for wildlife management purposes,
10 in accordance with W.S. 39-13-103(b) (xii) (A) (I); or

11
12 (B) Furnished by the commission to
13 employees as a place of residence, in accordance with W.S.
14 39-13-103(b) (xii) (A) (II) .

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16 **39-13-103. Imposition.**

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

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

1 (A) There is imposed upon all real property
2 owned by the Wyoming game and fish commission and used for
3 wildlife management purposes or employee residences a
4 special tax computed as provided in this paragraph which
5 shall be in lieu of ad valorem property tax. The special
6 tax shall be determined as follows:

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

14
15 **Section 2.** Nothing in this act shall be deemed to
16 affect any tax assessment or collection before January 1,
17 2027.

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19 **Section 3.** This act is effective January 1, 2027.
20

21 (END)