

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

State real estate transfer sales tax.

Sponsored by: Representative(s) Schwartz

A BILL

for

1 AN ACT relating to taxation and revenue; providing for an  
2 excise tax on the sale of real property as specified;  
3 providing for distribution of the tax; requiring  
4 rulemaking; imposing penalties; and providing for an  
5 effective date.

6

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

8

9 **Section 1.** W.S. 39-24-101 through 39-24-111 are  
10 created to read:

11

12

CHAPTER 24

13

REAL ESTATE TRANSFER SALES TAX

1

2           **39-24-101. Definitions.**

3

4           (a) As used in this chapter:

5

6                   (i) "Agricultural land" means land which meets  
7 the requirements of W.S. 39-13-103(b)(x) for the purpose of  
8 tax assessment;

9

10                   (ii) "Consideration" means any property or thing  
11 of legal value whether delivered in the past, present or to  
12 be delivered in the future and includes like-kind exchanges  
13 of property;

14

15                   (iii) "Conveyance" means as defined by W.S.  
16 34-1-102;

17

18                   (iv) "Deed" means a conveyance of real property,  
19 in writing signed by the grantor, whereby the interest held  
20 by the grantor to real property is transferred from one to  
21 another.

22

23           **39-24-102. Administration.**

1

2 The department shall enforce the provisions of this  
3 chapter. The department shall promulgate rules necessary  
4 for the implementation and enforcement of this chapter.

5

6 **39-24-103. Imposition.**

7

8 (a) Taxable event. There is levied a tax for the  
9 privilege of registering a deed upon the transfer of legal  
10 title to or beneficial interest in real property in  
11 Wyoming. All deeds purporting to transfer legal title to or  
12 beneficial interest in real property shall be presumed  
13 taxable unless it clearly appears on the face of the deed  
14 that the instrument is exempt under W.S. 39-24-105.

15

16 (b) Basis of tax. The tax shall be collected based  
17 on the full actual consideration paid for the legal title  
18 or beneficial interest conveyed including any lien assumed.  
19 For a gift or any deed transferred with nominal  
20 consideration or without stated consideration, the tax  
21 shall be collected based on the most recent assessed value  
22 of the real property that is transferred.

23

1           (c) Taxpayer. The grantee shall pay the tax under  
2 this chapter.

3

4           **39-24-104. Taxation rate.**

5

6           (a) Except as provided by W.S. 39-24-105, there is  
7 levied and shall be paid by the grantee a tax based on the  
8 total amount of the real property sale as follows:

9

10           (i) For any amount of a sale in excess of two  
11 hundred fifty thousand dollars (\$250,000.00): .5%.

12

13           **39-24-105. Exemptions.**

14

15           (a) The tax under this chapter shall not be imposed  
16 upon the privilege of registering a deed that is recorded:

17

18           (i) Prior to July 1, 2021, including any deed  
19 recorded as the result of any transfer of real property  
20 that is completed pursuant to a contract that was executed  
21 prior to July 1, 2021;

22

1           (ii) To confirm, correct, modify or supplement a  
2 previously recorded instrument without added consideration;

3

4           (iii) For any transfer without consideration  
5 from one (1) joint tenant or tenant in common to one (1) or  
6 more remaining joint tenants or tenants in common;

7

8           (iv) For any transfer without consideration when  
9 held in the name of one (1) spouse to both spouses as joint  
10 tenants or tenants in common, or as community property;

11

12           (v) For any transfer between spouses, including  
13 any gift between spouses;

14

15           (vi) For any transfer pursuant to a court order  
16 or decree including any transfer of legal title to or  
17 beneficial interest in real property between spouses to  
18 effect a property settlement agreement or between former  
19 spouses in compliance with a decree of divorce;

20

21           (vii) For any transfer without consideration to  
22 or from a trust;

23

1           (viii) For any transfer between a parent and  
2 child, including a gift;

3

4           (ix) For any transfer to make effective any plan  
5 of reorganization or adjustment under which a mere change  
6 in identity, form or place of organization is effected,  
7 including a transfer between a corporation and its parent  
8 corporation or a subsidiary corporation;

9

10           (x) For any transfer due to the sale of the  
11 property for delinquent taxes or assessments or due to a  
12 sale or transfer pursuant to foreclosure;

13

14           (xi) For any transfer conducted through a county  
15 certificate of purchase or a sheriff's deed;

16

17           (xii) For any transfer of agricultural land;

18

19           (xiii) For any exchange of real property, the  
20 tax shall not apply to the portion of the properties  
21 combined value equal to the value of the lowest valued  
22 property being exchanged, as determined by the county  
23 assessor for the previous calendar year;

1

2           (xiv) For any transfer of real property exempted  
3 from property taxation under W.S. 39-11-105(a)(i) through  
4 (viii) and any property protected from taxation under the  
5 Wyoming constitution;

6

7           (xv) For any transfer of real property interests  
8 in a mineral estate;

9

10           (xvi) For any transfer of real property used for  
11 industrial purposes as defined by W.S.  
12 39-11-101(a)(xiv)(B);

13

14           (xvii) For a lease;

15

16           (xviii) For an easement;

17

18           (xix) For any transfer of real property located  
19 within the boundaries of the Wind River Indian reservation  
20 if the grantor or grantee is a member of the Eastern  
21 Shoshone or Northern Arapahoe Indian Tribes;

22

1           (xx) For any transfer of real property without  
2 consideration to a nonprofit organization that is exempt  
3 from federal income tax under section 501(c)(3) of the  
4 Internal Revenue Code and that is not a private foundation  
5 as defined in 509(a) of the Internal Revenue Code;

6

7           (xxi) Any other transfer which the department  
8 exempts by rule upon a finding that the transfer does not  
9 represent a taxable conveyance of property due to the  
10 relationship of the parties or the nature of the real  
11 property.

12

13           **39-24-106. Licensing; permits.**

14

15 There are no specific applicable provisions for licenses  
16 and permits for this chapter.

17

18           **39-24-107. Compliance; collection procedures.**

19

20           (a) Returns and reports. Taxes imposed by this  
21 chapter are due and payable at the office of the county  
22 treasurer of the county in which the real property is  
23 located on the date of recordation of the deed or other



1 instrument. The tax shall only be collected on the price  
2 paid for the legal title to or beneficial interest in real  
3 property or if transferred with nominal consideration or  
4 without stated consideration, the tax shall be collected  
5 based on the most recent assessed value of the property  
6 that is transferred. The county clerk shall not record a  
7 conveyance transferring legal title to or beneficial  
8 interest in real property until all taxes due under this  
9 chapter have been paid to the county treasurer. The  
10 grantor and grantee of the deed shall sign before a  
11 notarial officer on a form prescribed by the department, a  
12 statement eliciting the information necessary for the  
13 assessment of the tax. The statement is not a public  
14 record and shall be held confidential by the county clerk,  
15 county assessor, county treasurer, county board of  
16 equalization, state board of equalization and by the  
17 department.

18

19 (b) It is a misdemeanor for a person to willfully  
20 disclose, except as specifically authorized by law, any  
21 information on the statement required by subsection (a) of  
22 this section. Upon conviction, the offender is subject to a  
23 fine of not more than seven hundred fifty dollars

1 (\$750.00), imprisonment for not more than six (6) months,  
2 or both.

3

4 (c) Payment. The grantee shall pay the tax under this  
5 chapter. Payment shall be collected from the grantee at  
6 the time of recording the deed or other instrument in the  
7 form prescribed by the department. The grantee shall sign  
8 under penalty of perjury on a form prescribed by the  
9 department that the tax required under this chapter has  
10 been paid.

11

12 (d) Timelines. There are no specific applicable  
13 provisions for timelines for this chapter.

14

15 (e) If the property being transferred is located in  
16 more than one (1) county and the value has not been  
17 determined by the grantor and grantee as to each county,  
18 the value and resulting taxes due under this chapter shall  
19 be established by applying the ratio of the assessed  
20 valuation in each county to the assessed valuation of all  
21 property being transferred.

22

23 **39-24-108. Enforcement.**

1

2 There are no specific applicable provisions for enforcement  
3 for this chapter.

4

5 **39-24-109. Taxpayer remedies.**

6

7 There are no specific applicable provisions for taxpayer  
8 remedies for this chapter.

9

10 **39-24-110. Statute of limitations.**

11

12 There are no specific applicable provisions for a statute  
13 of limitations for this chapter.

14

15 **39-24-111. Distribution.**

16

17 (a) Taxes collected by the county treasurer pursuant  
18 to this chapter shall be distributed as follows:

19

20 (i) Thirty percent (30%) shall be distributed  
21 within the county as follows:

22

1                   (A)     To the county in the proportion  
2 that the population of the county situated outside the  
3 corporate limits of its cities and towns bears to the total  
4 population of the county including cities and towns;

5

6                   (B)     To each city and town within the  
7 county in the proportion the population of the city or town  
8 bears to the population of the county.

9

10                   (ii)     Sixty-nine percent (69%) shall be  
11 transferred to the state treasurer for deposit into the  
12 general fund;

13

14                   (iii)    One percent (1%) to defray the costs of  
15 collecting the tax and administrative expenses incident  
16 thereto which shall be deposited into the general fund.

17

18           **Section 2.** W.S. 34-1-119(a) and 39-11-101(a)(xviii)  
19 are amended to read:

20

21           **34-1-119. Duties of county clerk generally.**

22

1           (a) The county clerk of each county within this state  
2 shall receive and record at length all deeds, mortgages,  
3 conveyances, patents, certificates and instruments left  
4 with him for that purpose, and he shall endorse on every  
5 such instrument the day and hour on which it was filed for  
6 record. The county clerk shall not record any document  
7 until the clerk receives documentation that the tax  
8 required by W.S. 39-24-103, if any, has been paid to the  
9 county treasurer. In addition, the county clerk shall not  
10 record any document until the address of the grantee,  
11 mortgagee or assignee of the mortgagee is furnished to the  
12 county clerk, but this requirement shall not affect the  
13 validity of the recording of any instrument except to the  
14 extent provided in W.S. 34-1-142(b). Only instruments which  
15 are the originally signed documents, including electronic  
16 documents recorded pursuant to the Uniform Real Property  
17 Electronic Recording Act, W.S. 34-1-401 through 34-1-407,  
18 or properly certified or authenticated copies thereof may  
19 be properly recorded. A document is properly certified if  
20 in compliance with Rule 902 of the Wyoming Rules of  
21 Evidence or other applicable rule or statute.

22

23           **39-11-101. Definitions.**

1

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

4

5 (xviii) "This act" means W.S. 39-11-101 through  
6 ~~39-22-111~~ 39-24-111.

7

8 **Section 3.** The department of revenue shall adopt rules  
9 necessary to implement the real estate transfer sales tax  
10 not later than July 1, 2021.

11

12 **Section 4.**

13

14 (a) Except as provided in subsection (b) of this  
15 section, this act is effective immediately upon completion  
16 of all acts necessary for a bill to become law as provided  
17 by Article 4, Section 8 of the Wyoming Constitution.

18

19 (b) Sections 1 and 2 of this act are effective July  
20 1, 2021.

21

22

(END)