HOUSE BILL NO.

County optional real estate tax.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for an
2 optional excise tax on the sale of real property as
3 specified; providing for distribution of the tax; providing
4 for a reduction of local distributions based on revenue
5 collected from the tax; requiring rulemaking; imposing
6 penalties; and providing for effective dates.
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8 Be It Enacted by the Legislature of the State of Wyoming:
9
10 Section 1. W.S. 39-24-101 through 39-24-111 are
11 created to read:
12
13 CHAPTER 24

1 [Bill Number]
REAL ESTATE TRANSFER TAX


(a) As used in this chapter:

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

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

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

(iv) "Deed" means a conveyance of real property, in writing signed by the grantor, whereby the interest held by the grantor to real property is transferred from one to another;
(v) "Real property" means as defined by W.S. 39-11-101(a)(xv) and includes easements on real property.


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

39-24-103. Imposition.

(a) Taxable event. A county may impose an excise tax on the sale of real property under W.S. 39-24-104(a), provided that:

(i) The revenue from the tax shall be used by the county in specific percentages for specific purposes as provided in the proposition submitted to the qualified electors;

(ii) No tax shall be imposed under W.S. 39-24-104(a) until the proposition to impose the tax in specific percentages for specific purposes is submitted to the qualified electors;
the vote of the qualified electors of the county, and a
majority of those casting their ballots at the election
vote in favor of imposing the tax;

(iii) The proposition to impose the tax shall be
at the expense of the county and be submitted to the
electors of the county upon the receipt by the board of
county commissioners of a petition requesting the election
signed by at least five percent (5%) of the electors of the
county or of a resolution approving the proposition from
the governing body of the county and the governing bodies
of at least fifty percent (50%) of the incorporated
municipalities within the county. If proposed by petition
by electors, the number of electors required shall be
determined by the number of votes cast at the last general
election. The election shall be at the direction and under
the supervision of the board of county commissioners;

(iv) The proposition to impose the tax may be
submitted at an election held on a date authorized under
W.S. 22-21-103. A notice of election shall be given in at
least one (1) newspaper of general circulation published in
the county in which the election is to be held, and the
notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election the ballots shall contain the words "for the county real estate transfer tax" and "against the county real estate transfer tax". The ballot in an election under this section shall specify the amount of sale that is excluded from the tax as provided in W.S. 39-24-104(a)(i) and shall specify how funds from the tax will be used in a clear and appropriate manner;

(v) If the proposition to impose the tax under W.S. 39-24-104(a) is approved, the same proposition shall be submitted, until defeated, at the second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter;

(vi) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general
election following initial adoption of the proposition, the
tax is repealed;

(vii) If the proposition is approved by the
qualified electors the board of county commissioners shall
by resolution impose the tax upon the sale of real
property.

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

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

39-24-104. Taxation rate.
(a) The tax shall be based on the total amount of the real property sale in the following percentages as specified in the proposition submitted to the qualified electors:

(i) For any amount of a sale up to one million dollars ($1,000,000.00): zero percent (0%);

(ii) For any amount of a sale in excess of the amount specified in paragraph (i) of this subsection: one percent (1%).


(a) The tax under this chapter shall not be imposed upon any deed of legal title to or beneficial interest in real property that is recorded:

(i) Prior to July 1, 2022, including any deed recorded as the result of any transfer of real property that is completed pursuant to a contract that was executed prior to July 1, 2022;
(ii) To confirm, correct, modify or supplement a previously recorded instrument without added consideration;

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

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

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

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

(vii) For any transfer without consideration to or from a trust;
(viii) For any transfer between a parent and child, including a gift;

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

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

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

(xii) For any transfer of agricultural land;

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

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

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

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

(xvii) For a lease;

(xviii) For an easement;

(xix) For any transfer of real property located
within the boundaries of the Wind River Indian reservation
if the grantor or grantee is a member of the Eastern
Shoshone or Northern Arapahoe Indian Tribes;
(xx) For any transfer of real property without consideration to a nonprofit organization that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and that is not a private foundation as defined in section 509(a) of the Internal Revenue Code;

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

39-24-106. Licensing; permits.

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


(a) Returns and reports. Taxes imposed by this chapter are due and payable at the office of the county treasurer of the county in which the real property is located.
located on the date of recordation of the deed or other instrument. The tax shall be collected on the total price paid for real property, provided that if the property is transferred with nominal consideration or without stated consideration, the tax shall be collected based on the most recent assessed value of the real property that is transferred as the best available information. The county clerk shall not record a document transferring legal title to or beneficial interest in real property until all taxes due under this chapter have been paid to the county treasurer. The grantor and grantee shall sign before a notarial officer, on a form prescribed by the department, a statement eliciting the information necessary for the assessment of the tax. The statement is not a public record and shall be held confidential by the county clerk, county assessor, county treasurer, county board of equalization, state board of equalization and by the department.

(b) It is a misdemeanor for a person to willfully disclose, except as specifically authorized by law, any information on the statement required by subsection (a) of this section. Upon conviction, the offender is subject to a fine of not more than seven hundred fifty dollars.
($750.00), imprisonment for not more than six (6) months, or both.

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

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

(e) If the property being transferred is located in more than one (1) county and the value has not been determined by the grantor and grantee as to each county, the value and resulting taxes due under this chapter shall be established by applying the ratio of the assessed valuation in each county to the assessed valuation of all property being transferred. If one (1) or more of the counties where the property is located has not imposed a tax under this chapter, the ratio of the property located in that county shall not be subject to the tax.

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


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


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


(a) Taxes collected by the county treasurer under this chapter shall be distributed as follows:

(i) To the county in the proportion that the population of the county situated outside the corporate
limits of its cities and towns bears to the total population of the county including cities and towns;

(ii) To each city and town within the county in the proportion the population of the city or town bears to the population of the county.

(b) The revenue from the tax under this chapter shall be used in specific percentages for specific purposes as provided in the proposition submitted to the qualified electors under W.S. 39-24-103(a).

(c) Any fiscal year distribution to a local government by the office of state lands and investments under 2020 Wyoming Session Laws, Chapter 33 shall be reduced by fifty percent (50%) of the tax distributed to that local government under this section in the same fiscal year. It is the intent of the legislature that a similar reduction be included in any similar or subsequent bill establishing a distribution of state funds to local governments for local government funding. The amount of the local government distribution that is reduced under this subsection shall revert to the general fund.
Section 2. W.S. 34-1-119(a) and 39-11-101(a)(xviii) are amended to read:

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

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


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

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

Section 3. The department of revenue shall adopt rules necessary to implement the county option real estate transfer tax not later than July 1, 2022.

Section 4.

(a) Except as provided in subsection (b) of this section, this act is 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.
2 (b) Sections 1 and 2 of this act are effective July 1, 2022.

(END)