

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Governmental property.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to government property; providing a
2 definition of "governmental purpose"; providing related
3 definitions; making conforming changes; repealing
4 conflicting provisions; and providing for an effective
5 date.

6

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

8

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

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1 **39-11-101. Definitions.**

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

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6 (xviii) "Used primarily for a governmental
7 purpose" means that a majority of the property is used for
8 health, safety and welfare, education, transportation,
9 infrastructure or administrative purposes of a governmental
10 entity. "Used primarily for a governmental purpose" shall
11 not include property owned by a governmental entity acting
12 in its proprietary capacity and used to conduct activities
13 that are frequently carried on through private enterprises
14 and shall not include any of the following:

15

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

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

1 charged, land leased for agricultural or other use, land
2 under privately owned structures, medical clinics operated
3 by a private entity and school buildings that are no longer
4 used for government purposes;

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

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

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

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

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

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

(B) Military and military base facilities;

(C) Civil or criminal justice;

(D) Law enforcement;

(E) Fire protection;

(F) Hospitals;

(G) Animal control;

(H) Sewer or water systems;

(J) Garbage collection or disposal;

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

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(M) Fair buildings and fairgrounds;

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(N) Correctional facilities;

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(O) Veterans care facilities.

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

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(xxiii) "Transportation" includes, without
limitation, roads, streets, interstates, construction,
maintenance, operation or repair facilities, aviation
facilities, public buses and rights-of-way that are
dedicated to the public;

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

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2 **39-11-105. Exemptions.**

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

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

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

16

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

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

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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.

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4 **Section 3.** This act is effective January 1, 2024.

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(END)