

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Government owned lands.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation; clarifying the taxability of  
2 specified government owned property; specifying  
3 applicability; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-11-105(a)(ii)(intro) is amended to  
8 read:

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10 **39-11-105. Exemptions.**

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12 (a) The following property is exempt from property  
13 taxation:

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(ii) Except as otherwise specifically provided in this paragraph, lands owned by the state of Wyoming are exempt from property taxation regardless of the use of the lands. Other property of the state of Wyoming that is owned and used primarily for a governmental purpose is exempt from property taxation. Nothing in this paragraph shall prevent the taxation of any improvements to land that are not owned and used primarily for a governmental purpose.

The following property is not owned and used primarily for a governmental purpose:

(A) Improvements placed on state lands by lessees for private or commercial use;

(B) Improvements furnished by the state to employees as a place of residence;

(C) Improvements and equipment rented, leased, loaned or furnished by the state to employees or groups of employees for the purpose of operating enterprises for which there is a service or admission charge;

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(D) The equity or interest of the purchaser, his heirs, executors or assigns, in any land being purchased from the state of Wyoming under a contract of sale, the value thereof to be determined by taking the market value of the lands and deducting the amount of principal and accrued interest owing to the state of Wyoming on January 1 of the year for which the property is assessed.

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**STAFF COMMENT**

The change above is intended to address the Wyoming Supreme Court's decision in State of Wyoming v. Uinta County Assessor 2024 WY 106. That case was specific to state lands. The exemptions for federal, county, city and school district lands contain similar language of property owned and used primarily for a governmental purpose.

It may be appropriate to consider including similar language for those exemptions, but it may require some additional review and would likely be appropriate for an interim study in the 2025 interim as those exemptions are all applied in different ways.

The language in subparagraphs (A) through (D) above is included for Committee discussion but will not appear in the final version of the bill.

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