

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO.

Game and fish property tax exemption.

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

A BILL

for

1 AN ACT relating to taxation and revenue; exempting real  
2 property owned by the Wyoming game and fish commission from  
3 property taxation when the real property is used primarily  
4 for a governmental purpose; repealing a special tax on real  
5 property owned by the Wyoming game and fish commission;  
6 making a conforming amendment; specifying applicability;  
7 and providing for an effective date.

8

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

10

11 **Section 1.** W.S. 39-11-105(a)(xxxvi) and 39-13-  
12 103(b)(xii)(A)(I) are amended to read:

1

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

3

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

6

7                   (xxxvi) Real property owned by the Wyoming game  
8 and fish commission when used primarily for a governmental  
9 purpose except for real property used for wildlife  
10 management purposes. Nothing in this exemption affects the  
11 special tax levied under W.S. 39-13-103(b)(xii);

12

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

14

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

16

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

19

20                   (A) There is imposed upon all real property  
21 owned by the Wyoming game and fish commission and used for  
22 wildlife management purposes a special tax computed as  
23 provided in this paragraph which shall be in lieu of ad

1 valorem property tax. The special tax shall be determined  
2 as follows:

3  
4 (I) ~~For property used for wildlife~~  
5 ~~management purposes,~~ The tax shall be equal to the amount  
6 of the ad valorem tax for that property had it been levied  
7 and assessed based upon the taxable value of agricultural  
8 land of similar productive value under W.S. 39-13-101(a)  
9 and paragraph (b)(x) of this section;

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11 **Section 2.** W.S. 39-13-103(b)(xii)(A)(II) is repealed.

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13 \*\*\*\*\*

14 \*\*\*\*\*

15 **STAFF COMMENT**

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17 This bill draft repeals the special tax that is imposed on  
18 any property owned by the Wyoming Game and Fish Commission  
19 that is not property used for wildlife management purposes  
20 and instead provides that any Game and Fish property is  
21 exempt from property taxation when it is primarily used for  
22 a governmental purpose. Property that is used for wildlife  
23 management purposes will continue to be taxed in the same  
24 manner as agricultural land. For reference, the repealed  
25 subdivision (in italics) is as follows:

26

27 **39-13-103. Imposition.**

28

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

30

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

33

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

6  
7 (I) For property used for wildlife  
8 management purposes, the tax shall be equal to the amount  
9 of the ad valorem tax for that property had it been levied  
10 and assessed based upon the taxable value of agricultural  
11 land of similar productive value under W.S. 39-13-101(a)  
12 and paragraph (b)(x) of this section;

13  
14 (II) For property used for any other  
15 purpose, the tax shall be equal to the amount of the ad  
16 valorem tax for that property had it been levied and  
17 assessed based upon the taxable value of similar property  
18 valued at fair market value as provided by paragraph  
19 (b)(ii) of this section.

20  
21 \*\*\*\*\*  
22 \*\*\*\*\*  
23

24 **Section 3.** Nothing in this act shall be deemed to  
25 affect any tax assessment or collection before January 1,  
26 2026.

27  
28 **Section 4.** This act is effective January 1, 2026.

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30 \*\*\*\*\*  
31 \*\*\*\*\*

32 **STAFF COMMENT**

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34 For the Committee's consideration, a tax year is a calendar  
35 year so the effective date of this act is pushed back to  
36 January 1, 2026 to avoid switching tax assessment and  
37 collection in the middle of a tax year.  
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1 \*\*\*\*\*  
2 \*\*\*\*\*  
3

4 (END)