

HOUSE BILL NO. HB0105

Property tax exemption-improvement and service districts.

Sponsored by: Representative(s) Petroff and Gingery and  
Senator(s) Christensen

A BILL

for

1 AN ACT relating to property taxation; providing an  
2 exemption for property owned by improvement and service  
3 districts; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-11-105(a) by creating new  
8 paragraph (xxxix) is amended to read:

9

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

11

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

14

1                   (xxxix) Property owned by an improvement and  
2 service district formed pursuant to the Improvement and  
3 Service District Act, W.S. 18-12-101 through 18-12-140.

4

5           **Section 2.** This act is effective July 1, 2012.

6

7

(END)