

HOUSE BILL NO. HB0211

Property taxes.

Sponsored by: Representative(s) Henderson, Clifford,
 Connolly, Sweeney and Zwonitzer and
 Senator(s) Pappas

A BILL

for

1 AN ACT relating to ad valorem taxation; incrementally
 2 increasing the assessment percentage for the industrial
 3 property class and the all other property class as
 4 specified; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-11-101(a)(xvii)(B) and (C) and
 9 39-13-103(b)(iii)(B) and (C) are amended to read:

10

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

12

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

15

1 (xvii) "Taxable value" means a percent of the
2 fair market value of property in a particular class as
3 follows:

4
5 (B) Property used for industrial purposes,
6 ~~eleven and one half percent (11.5%)~~ eleven and
7 three-quarters percent (11.75%) starting January 1, 2022,
8 twelve percent (12%) starting January 1, 2023, twelve and
9 one-quarter percent (12.25%) starting January 1, 2024 and
10 twelve and one-half percent (12.5%) starting January 1,
11 2025 and thereafter;

12
13 (C) All other property, real and personal,
14 including property valued and assessed under W.S.
15 39-13-102(m)(vi) and (ix), ~~nine and one half percent (9.5%)~~
16 nine and three-quarters percent (9.75%) starting January 1,
17 2022, ten percent (10%) starting January 1, 2023, ten and
18 one-quarter percent (10.25%) starting January 1, 2024 and
19 ten and one-half percent (10.5%) starting January 1, 2025
20 and thereafter.

21
22 **39-13-103. Imposition.**

23

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

2

3 (iii) Beginning January 1, 1989, "taxable value"
4 means a percent of the fair market value of property in a
5 particular class as follows:

6

7 (B) Property used for industrial purposes,
8 ~~eleven and one half percent (11.5%)~~ eleven and
9 three-quarters percent (11.75%) starting January 1, 2022,
10 twelve percent (12%) starting January 1, 2023, twelve and
11 one-quarter percent (12.25%) starting January 1, 2024 and
12 twelve and one-half percent (12.5%) starting January 1,
13 2025 and thereafter;

14

15 (C) All other property, real and personal,
16 ~~nine and one half percent (9.5%)~~ nine and three-quarters
17 percent (9.75%) starting January 1, 2022, ten percent (10%)
18 starting January 1, 2023, ten and one-quarter percent
19 (10.25%) starting January 1, 2024 and ten and one-half
20 percent (10.5%) starting January 1, 2025 and thereafter.

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