

SENATE FILE NO. SF0056

Special districts-limit on tax levy.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation; authorizing the restriction of  
2 tax levies for special districts based upon accumulated  
3 reserves; 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. 39-13-104(k) by creating a new  
8 paragraph (v) is amended to read:

9

10 **39-13-104. Taxation rate.**

11

12 (k) The following shall apply to the certification of  
13 tax levies:

14

15 (v) The board of county commissioners may  
16 decline to certify tax levies for a special district whose

1 total accumulated reserves exceed three (3) times the  
2 special district's current adopted budget under W.S.  
3 16-12-408.

4

5 **Section 2.** This act is effective January 1, 2025.

6

7

(END)