

SENATE FILE NO. SF0068

Government owned lands.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation; clarifying the taxability of  
2 state owned lands; providing a sunset date; creating a task  
3 force to study and provide recommendations related to the  
4 taxability of government owned property; requiring a  
5 report; specifying applicability; providing appropriations;  
6 and providing for an effective date.

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

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10 **Section 1.** W.S. 39-11-105(a)(ii)(intro) and by  
11 creating a new paragraph (xlvi) is amended to read:

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13 **39-11-105. Exemptions.**

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15 (a) The following property is exempt from property  
16 taxation:

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(ii) Subject to paragraph (xlvi) of this subsection, property of the state of Wyoming that is owned and used primarily for a governmental purpose is exempt from property taxation. The following property is not owned and used primarily for a governmental purpose:

(xlvi) Lands owned by the state of Wyoming are exempt from property taxation regardless of the use of the lands. Nothing in this paragraph shall prevent the taxation of any other property, including improvements to land, that are not owned and used primarily for a governmental purpose as provided in paragraph (ii) of this subsection. This paragraph is repealed January 1, 2027.

**Section 2.** The property tax exemption provided in W.S. 39-11-105(a)(xlvi) as created in section 1 of this act shall apply to the tax year beginning January 1, 2025.

**Section 3.**

(a) There is created the government property task force to consist of four (4) members appointed by the

1 speaker of the house, four (4) members appointed by the  
2 president of the senate and two (2) members appointed by  
3 the governor.

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5 (b) The task force shall:

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7 (i) Review the taxability of government property  
8 considering the historical taxation of government property  
9 and the impacts of the recent Wyoming supreme court  
10 decision dealing with the taxability of state lands;

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12 (ii) Review the exemptions for different types  
13 of government property including federal, state, municipal,  
14 county, school and other public property;

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16 (iii) Make recommendations regarding the  
17 taxability of state lands and other government property.  
18 The recommendations may include any recommendations to  
19 amend the exemptions for government property among the  
20 different types of government property to make those  
21 exemptions uniform and to clarify the definition of  
22 "governmental purpose".

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1           (c) Not later than October 1, 2025 the task force  
2 shall report to the governor, the joint revenue interim  
3 committee and the joint agriculture, state and public lands  
4 and water resources interim committee on the activities of  
5 the task force and any recommendations of the task force  
6 under this section.

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8           (d) The legislative members of the task force shall  
9 receive compensation, per diem and travel expenses in the  
10 manner and amount prescribed by W.S. 28-5-101. Task force  
11 members who are not legislators and are not state employees  
12 shall receive the compensation, per diem and mileage paid  
13 to members of the Wyoming legislature under W.S. 28-5-101.

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15           (e) The task force shall be staffed by the  
16 legislative service office. The department of revenue and  
17 the office of state lands and investments shall provide  
18 assistance to the task force upon request.

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20           (f) The task force shall terminate June 30, 2026.

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22           **Section 4.**

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1           (a) There is appropriated twenty thousand dollars  
2   (\$20,000.00) from the general fund to the governor's office  
3   to pay compensation, mileage and per diem for  
4   nonlegislative members of the task force. This  
5   appropriation shall be for the period beginning with the  
6   effective date of this act and ending June 30, 2026. This  
7   appropriation shall not be transferred or expended for any  
8   other purpose and any unexpended, unobligated funds  
9   remaining from this appropriation shall revert as provided  
10  by law on June 30, 2026.

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12           (b) There is appropriated forty-five thousand dollars  
13  (\$45,000.00) from the general fund to the legislative  
14  service office to pay for salary, mileage and per diem of  
15  legislative members appointed to the task force. This  
16  appropriation shall be for the period beginning with the  
17  effective date of this act and ending June 30, 2026. This  
18  appropriation shall not be transferred or expended for any  
19  other purpose and any unexpended, unobligated funds  
20  remaining from this appropriation shall revert as provided  
21  by law on June 30, 2026.

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1           **Section 5.** This act is effective immediately upon  
2 completion of all acts necessary for a bill to become law  
3 as provided by Article 4, Section 8 of the Wyoming  
4 Constitution.

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(END)