

SENATE FILE NO. SF0099

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 except for property that is used for
4 wildlife management purposes and subject to special
5 taxation; repealing a special tax on real property owned by
6 the Wyoming game and fish commission that is used for any
7 other purpose; making a conforming amendment; specifying
8 applicability; and providing for an effective date.

9

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

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

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15 **39-11-105. Exemptions.**

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2 (a) The following property is exempt from property
3 taxation:

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5 (xxxvi) Real property owned by the Wyoming game
6 and fish commission. ~~Nothing in this exemption affects~~
7 except for real property that is used for wildlife
8 management purposes and assessed based upon the taxable
9 value of agricultural land pursuant to the special tax
10 levied under W.S. 39-13-103(b)(xii);

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12 **39-13-103. Imposition.**

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

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

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

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

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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 **Section 3.** Nothing in this act shall be deemed to
14 affect any tax assessment or collection before January 1,
15 2026.

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

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19

(END)