STATE OF WYOMING

WORKING DRAFT

HOUSE BILL NO.

Property tax relief notification.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for 2 notice of property tax relief programs; and providing for 3 an effective date. 4 5 Be It Enacted by the Legislature of the State of Wyoming: 6 7 **Section 1.** W.S. 39-13-107(b)(i)(C) is amended to 8 read: 9 39-13-107. Compliance; collection procedures. 10 11 (b) The following provisions shall apply to the 12 13 payment of taxes, distraint of property and deferral: 14 15 (i) The following shall apply to the payment of 16 taxes due: 17 18 (C) Annually, on or before October 10 the 19 county treasurer shall send a written statement in sealed 20 envelopes of total tax due, itemized as to property 21 description, assessed value and mill levies, to each taxpayer at his last known address. The notice shall 22 contain information, including contact information, of any 23 property tax relief program authorized by state law. 24

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Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due; Section 2. This act is effective January 1, 2004. (END)