

WORKING DRAFT

HOUSE BILL NO. _____

Property taxation-intangibles.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 treatment of intangible property for property taxation as
3 specified; and providing for an effective date.

4

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

6

7 **Section 1.**

8

9 For the tax year 2005, the department of revenue shall
10 exempt from property taxation all intangible property that
11 is separately identified from the taxpayer's books and
12 records or is reported on the taxpayer's federal tax
13 returns.

14

15 **Section 2.** This act is effective January 1, 2005.

1

2

(END)