

SENATE FILE NO. SF0012

Intangible property.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 definition of real property for taxation purposes; and
3 providing for an effective date.

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

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7 **Section 1.** W.S. 39-11-101(a)(xv) and by creating a
8 new paragraph (xix) and 39-11-105(a)(xxix) are amended to
9 read:

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11 **39-11-101. Definitions.**

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13 (a) As used in this act unless otherwise specifically
14 provided:

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16 (xv) Until January 1, 2006, "real property"
17 means land and appurtenances, including structures, affixed

1 thereto, and any attributes that are necessary or integral
2 to the value thereof;

3

4 (xix) Effective January 1, 2006, "real property"
5 means land and appurtenances, including structures, affixed
6 thereto.

7

8 **39-11-105. Exemptions.**

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10 (a) The following property is exempt from property
11 taxation:

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13 (xxix) Intangible personal property except as
14 specified in W.S. 39-11-101(a)(xv) and 39-13-103(b)(xi);

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

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(END)