

HOUSE BILL NO. HB0206

Subdivision lands-assessments.

Sponsored by: Representative(s) Luthi, Cohee, Davison, Landon and Osborn and Senator(s) Aullman and Cooper

A BILL

for

1 AN ACT relating to taxation and revenue; modifying lands  
2 classified as agricultural land for ad valorem taxation  
3 purposes; and 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. 39-13-103(b) (x) (B) (II) is amended to  
8 read:

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10 **39-13-103. Imposition.**

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

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14 (x) The following shall apply to agricultural  
15 land:

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1                   (B) Contiguous or noncontiguous parcels of  
 2 land under one (1) operation owned or leased shall qualify  
 3 for classification as agricultural land if the land meets  
 4 each of the following qualifications:

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6                   (II) The land is not part of a platted  
 7 subdivision or the land is part of an undeveloped platted  
 8 subdivision;

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10           **Section 2.** This act is effective July 1, 2005.

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(END)