

**WORKING DRAFT**

HOUSE BILL NO. \_\_\_\_\_

Game and fish-property tax exemption.

Sponsored by: Joint Travel, Recreation, Wildlife and Cultural Resources Interim Committee

A BILL

for

1 AN ACT relating to taxation; providing exemption from  
2 property taxes for property owned by the game and fish  
3 commission; repealing special property tax; providing  
4 conforming amendments; and providing for an effective date.

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

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8 **Section 1.** W.S. 39-11-105(a)(ii)(B) and (xxxvi) are  
9 amended to read:

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

12

13 (a) The following property is exempt from property  
14 taxation:

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1           (ii) Property of the state of Wyoming owned and  
 2 used primarily for a governmental purpose. The following  
 3 property is not owned and used primarily for a governmental  
 4 purpose:

5  
 6           (B) Improvements furnished by the state to  
 7 employees as a place of residence, but not including game  
 8 warden stations;

9  
 10           (xxxvi) Real property owned by the Wyoming game  
 11 and fish commission; ~~Nothing in this exemption affects the~~  
 12 ~~special tax levied under W.S. 39-13-103(b)(xii);~~

13  
 14           **Section 2.** W.S. 39-13-103(b)(xii) is repealed.

15  
 16           **Section 3.** This act is effective January 1, 2008.

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(END)