

## SF0136

# Property tax relief-assessment rate reduction.

Sponsored By: Senator(s) Biteman, Ide, Kinskey, McKeown, Salazar

and Steinmetz and Representative(s) Bear, Byron and

Jennings

AN ACT relating to taxation; decreasing the property tax assessment rate for the all other property class as specified; and providing for an effective date.

1/18/2023 Bill Number Assigned

1/18/2023 S Received for Introduction

1/20/2023 S Introduced and Referred to S03 - Revenue 1/24/2023 S03 - Revenue:Recommend Do Pass 4-1-0-0-0

ROLL CALL

Ayes: Senator(s) Biteman, French, Ide, Mckeown

Nays: Senator Pappas

Ayes 4 Nays 1 Excused 0 Absent 0 Conflicts 0

1/24/2023 S Placed on General File

1/25/2023 S COW: Passed

1/26/2023 S 2nd Reading:Laid Back

### SF0136S2001/FAILED

Page 1-line 2 After "class" insert "as specified".

Page 2-line 7 Reinsert stricken "nine and one-half percent (9.5%)";

after reinserted "(9.5%)" insert ", except for calendar years 2024 and 2025 during which time the percent shall

be".

Page 2-line 19 Reinsert stricken "nine and one-half percent (9.5%)";

after reinserted "(9.5%)" insert ", except for calendar years 2024 and 2025 during which time the percent shall

be". DRISKILL, GIERAU

SF0136S2002.01/ADOPTED [DIVIDED AMENDMENT]

(CORRECTED COPY)

Page 2-line 8 Delete "seven and one-half percent (7.5%)" and insert

"eight and one-half percent (8.5%)".

Page 2-line 19 Delete "seven and one-half percent".

Page 2-line 20 Delete "(7.5%)" and insert "eight and one-half percent

(8.5%)". BITEMAN, SCOTT

SF0136S2002.02/ADOPTED [DIVIDED AMENDMENT]

(CORRECTED COPY)

Page 2-after line 20 Insert and renumber as necessary:

"Section 2. This act shall apply to the calculation of taxable value of the all other property class for taxes assessed in calendar year 2023.".

Page 3-line 1 Delete entirely and insert:

"Section 3. This act is effective April 1, 2023.". BITEMAN, SCOTT

#### ROLL CALL

Ayes: (s) Barlow, Boner, Bouchard, Brennan, Dockstader, Ellis, French, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Laursen, Mckeown, Nethercott, Pappas, Salazar, Scott, Steinmetz

Nays: (s) Anderson, Baldwin, Biteman, Case, Cooper, Furphy, Kolb, Landen, Rothfuss, Schuler

Excused: President Driskill

Ayes 20 Nays 10 Excused 1 Absent 0 Conflicts 0

## SF0136S2003/FAILED

Page 1-line 2 After "class;" insert "reimbursing counties for reduced tax revenue as specified; appropriating funds;".

Page 1-line 7 Delete "and" and insert ", 39-11-111,".

Page 1-line 8 After "39-13-103(b)(iii)(C)" insert "and 39-13-111 by creating a new subsection (e)".

Page 2-after line 8 Insert:

# "39-11-111. Distribution.

- (a) All revenue received and collected by the department shall be transferred to the state treasurer, who shall credit the proper accounts.
- (b) Contingent upon available funds, any distributee of property tax revenue may apply to the department of revenue for reimbursement of reduced property tax revenue caused by the taxable value determined by W.S. 39-11-101(a)(xvii)(C) being set below nine and one-half percent (9.5%). The reimbursement amount shall be determined by calculating the difference in revenue generated by a nine and one-half percent (9.5%) taxable value compared to the revenue generated by the actual assessment rate established by W.S. 39-11-101(a)(xvii)(C) when it is less than nine and one-half percent (9.5%). If there are insufficient funds appropriated for this purpose the reimbursement to each property tax distributee shall be reduced on a pro rata basis as determined by the department of revenue."

Page 2-after line 20 Insert and renumber as necessary:

# "39-13-111. Distribution.

(e) Contingent upon available funds, any distributee of property tax revenue may apply to the department of revenue for reimbursement of reduced property tax revenue caused by the taxable value determined by W.S. 39-13-103(b)(iii)(C) being set below nine and one-half percent (9.5%). The reimbursement amount shall be determined by calculating the difference in revenue generated by a nine and one-half percent (9.5%) taxable value compared to the revenue generated by the actual assessment rate established by W.S. 39-13-103(b)(iii)(C) when it is less than nine and one-half percent (9.5%). If there are insufficient funds appropriated for this purpose the reimbursement

to each property tax distributee shall be reduced on a pro rata basis as determined by the department of revenue.

Section 2. There is appropriated eighty-four million dollars (\$84,000,000.00) from the general fund to the department of revenue for purposes of reimbursing property tax distributees for reduced property tax revenue as provided in W.S. 39-11-111(b) and 39-13-111(e). This appropriation shall be for the period beginning with the effective date of this act and ending on June 30, 2024. These funds shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2024. It is the intent of the legislature that this appropriation be included in the department's standard budget for the immediately succeeding fiscal biennium."

Page 3-line 1 Delete "Section 2." and insert "Section 3.". ANDERSON

### ROLL CALL

Ayes: Senator(s) Anderson, Baldwin, Barlow, Case, Cooper, Ellis, Furphy, Gierau, Hicks, Landen, Nethercott, Pappas, Rothfuss, Schuler

Nays: Senator(s) Biteman, Boner, Bouchard, Brennan, Dockstader, French, Hutchings, Ide, Jones, Kinskey, Kolb, Laursen, Mckeown, Salazar, Scott, Steinmetz

Excused: Senator President Driskill

Ayes 14 Nays 16 Excused 1 Absent 0 Conflicts 0

1/27/2023 S 2nd Reading: Passed

## SF0136S3001/ADOPTED

Page 1-line 2 After "class" insert "as specified".

Page 2-line 7 Reinsert stricken "nine and one-half percent (9.5%)"; after reinserted "nine and one-half percent (9.5%)" insert ", except for calendar years 2023, 2024 and 2025 during which time the percent shall be".

Page 2-line 19 Reinsert stricken "nine and one-half percent (9.5%)"; after reinserted "nine and one-half percent (9.5%)" insert ", except for calendar years 2023, 2024 and 2025 during which time the percent shall be". DRISKILL

## ROLL CALL

Ayes: Senator(s) Anderson, Baldwin, Barlow, Boner, Case, Cooper, Ellis, Furphy, Gierau, Hicks, Hutchings, Jones, Landen, Nethercott, Pappas, President Driskill, Rothfuss, Schuler

Nays: Senator(s) Biteman, Bouchard, Brennan, Dockstader, French, Ide, Kinskey, Kolb, Laursen, Salazar, Scott, Steinmetz

Excused: Senator Mckeown

Ayes 18 Nays 12 Excused 1 Absent 0 Conflicts 0

1/30/2023 S 3rd Reading: Passed 18-12-1-0-0

#### ROLL CALL

Ayes: Senator(s) Barlow, Biteman, Boner, Bouchard, Brennan, Cooper, Dockstader, Ellis, French, Gierau, Hutchings, Ide, Kinskey, Laursen, Nethercott, Salazar, Scott, Steinmetz

Nays: Senator(s) Anderson, Baldwin, Case, Furphy, Hicks, Jones, Kolb, Landen,

Pappas, President Driskill, Rothfuss, Schuler

Excused: Senator Mckeown

Ayes 18 Nays 12 Excused 1 Absent 0 Conflicts 0

1/30/2023 S 3rd Reading:S Bill Reconsideration Motion Failed by Roll Call 7-23-1-0-0

#### ROLL CALL

Ayes: Senator(s) Case, Jones, Kolb, Laursen, Nethercott, Pappas, Rothfuss
Nays: Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan,
Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hicks, Hutchings, Ide,
Kinskey, Landen, President Driskill, Salazar, Schuler, Scott, Steinmetz

Excused: Senator Mckeown

Ayes 7 Nays 23 Excused 1 Absent 0 Conflicts 0

1/30/2023 H Received for Introduction

2/16/2023 H Introduced and Referred to H03 - Revenue

2/24/2023 H03 - Revenue: Recommend Amend and Do Pass 6-3-0-0-0

### ROLL CALL

Ayes: Representative(s) Bear, Byron, Locke, Northrup, Oakley, Strock

Nays: Representative(s) Harshman, Storer, Zwonitzer

Ayes 6 Nays 3 Excused 0 Absent 0 Conflicts 0

2/24/2023 :Rerefer to H02 - Appropriations

2/27/2023 H02 - Appropriations:Do Pass 0-7-0-0-0

## ROLL CALL

Nays: Representative(s) Henderson, Larsen, Nicholas, Sherwood, Stith, Walters, Zwonitzer

Ayes 0 Nays 7 Excused 0 Absent 0 Conflicts 0

2/27/2023 H Placed on General File

2/27/2023 H COW: H Did not consider for COW