

SENATE FILE NO. SF0039

Board of equalization-questions before the board.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to the state board of equalization;  
2 specifying the power of the board to decide questions; and  
3 providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-11-102.1(c)(iv)(intro) is amended  
8 to read:

9

10 **39-11-102.1. Administration; state board of**  
11 **equalization.**

12

13 (c) The state board of equalization shall perform the  
14 duties specified in article 15, section 10 of the Wyoming  
15 constitution and shall hear appeals from county boards of  
16 equalization and review final decisions of the department

1 upon application of any interested person adversely  
2 affected, including boards of county commissioners for the  
3 purposes of this subsection, under the contested case  
4 procedures of the Wyoming Administrative Procedure Act.  
5 Upon request of a county board of equalization providing  
6 compelling reasons to do so, the state board of  
7 equalization may accept a case certified directly to the  
8 state board of equalization pursuant to rules adopted by  
9 the state board of equalization. The state board of  
10 equalization shall accept a case certified directly to the  
11 state board of equalization that involves property that may  
12 subject a county to tax liability as provided in W.S.  
13 39-13-102(c)(iv). The board shall also review final  
14 decisions of the department of transportation concerning  
15 the assessment or application of taxes authorized under  
16 this title upon application of any interested person  
17 adversely affected. Any interested person adversely  
18 affected by the adoption, amendment or repeal of a rule  
19 pursuant to W.S. 16-3-103(a) shall be afforded an  
20 opportunity for a hearing before the board. In addition,  
21 the board shall:

22

1           (iv) Decide all questions that may arise with  
2 reference to the construction of any statute affecting the  
3 assessment, levy and collection of taxes, in accordance  
4 with the rules, regulations, orders and instructions  
5 prescribed by the department. The authority of the board to  
6 decide all questions under this paragraph shall apply to  
7 questions related to the board's adjudicative and  
8 regulatory functions. When deciding questions under this  
9 paragraph the board may address issues not raised by the  
10 parties and is not limited to the legal interpretations  
11 presented by the parties. The board shall decide questions:

12

13           **Section 2.** Nothing in this act shall be deemed to  
14 affect any decision or order of the board entered before  
15 the effective date of this act.

16

17           **Section 3.** This act is effective July 1, 2023.

18

19

(END)