SENATE FILE NO. SF0055

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.

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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. 39-11-102.1(c)(iv)(intro) is amended

8 to read:

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

11 equalization.

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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

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1 application of any interested person adversely upon 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. Upon request of a county board of equalization providing 5 so, the 6 compelling reasons to do state board equalization may accept a case certified directly to the 7 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 subject a county to tax liability as provided in W.S. 12 39-13-102(c)(iv). The board shall also review 13 decisions of the department of transportation concerning 14 the assessment or application of taxes authorized under 15 16 this title upon application of any interested person 17 adversely affected. Any interested person adversely affected by the adoption, amendment or repeal of a rule 18 19 pursuant to W.S. 16-3-103(a) shall be afforded 20 opportunity for a hearing before the board. In addition, 21 the board shall:

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| 1 | (iv) Decide all questions that may arise with |
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| 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 is not limited to the legal |
| 10 | interpretations presented by the parties. The board shall |
| 11 | 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, 2024. |
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| 19 | (END) |

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