shall not be from the same party as the chairman of the management council by a majority vote of all members of the house of representatives. Chairmanship of the management council shall be rotated between the house and senate after each two (2) year session at the conclusion of each calendar year so that the chairman shall not be from the same house as the chairman who served for the preceding legislative term calendar year. The presiding officer of the house of which the chairman of management council is not a member shall serve as the vice chairman of the management council. The members of the management council shall be the legislative representatives in directing the day-to-day functions of the office and the entire membership of the legislature shall have the ultimate control and supervision over policy of the office.

**Section 2.** The change in the membership of the management council, as required by this act, shall take place on the fifth working day of the legislature's budget session in 2022. From the effective date of this act until the fifth working day of the legislature's budget session in 2022, the membership of the management council shall continue as it existed prior to the changes made by this act. For calendar year 2022, the chairman of the management council shall be a member of the senate. Starting January 1, 2023, for calendar year 2023 the chairman of the management council shall be a member of the senate.

Section 3. This act is effective January 1, 2022.

Approved April 14, 2021.

## Chapter 158

# PROPERTY TAX-REPORTING AND EXEMPTION

#### Original Senate File No. 85

AN ACT relating to property taxation; providing an exemption for de minimis business property subject to specified requirements; providing a civil fee for failing to report property to the county assessor and repealing the criminal penalty; and providing for an effective date.

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

**Section 1.** W.S. 18-3-205(b) and 39-11-105(a) by creating a new paragraph (xlii) are amended to read:

#### 18-3-205. Interfering with assessor; failure to return property; penalties.

(b) Any person who fails to return any report taxable property owned by him or under his control is guilty of a misdemeanor and upon conviction shall be fined not exceeding five hundred dollars (\$500.00), imprisoned in the county jail not exceeding ninety (90) days, or both as provided in W.S. 39-13-107(a)(i) may be assessed a civil fee of five dollars (\$5.00) for every day the report is not filed, not to exceed two hundred fifty dollars (\$250.00). Civil fees under this subsection shall be added to the assessment for that taxpayer.

## 39-11-105. Exemptions.

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

(xlii) If a person owns two thousand four hundred dollars (\$2,400.00) or less in fair market value of business property in one (1) county, the business property shall be exempt as de minimis business property. As used in this paragraph, "business property" means taxable personal property excluding any property that is exempt under W.S. 39-11-105(a)(xi) as personal property held for personal or family use.

Section 2. This act is effective January 1, 2022.

Approved April 14, 2021.

# Chapter 159

## WYOMING MILITARY CODE

#### Original House Bill No. 22

AN ACT relating to defense forces and affairs; amending and updating the state military code; repealing provisions; and providing for an effective date.

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

Section 1. W.S. 19-12-101(a), (b), by creating a new subsection (c), by amending and renumbering (c) as (d), by renumbering (d) as (e) and by creating new subsections (f) and (g), 19-12-102, 19-12-103(a), 19-12-104(a)(intro),(i),(b)(intro),(i),(c) and by creating anew subsection (d), 19-12-105(a) through (d), by creating a new subsection (e), by amending and renumbering (e) through (g) as (f) through (h), by renumbering (h) as (j) and by amending and renumbering (j) as (k), 19-12-106(a), by amending and renumbering (b) as (a)(ii), by amending and renumbering (c) and (d) as (b) and (c), by renumbering (e) as (d) and by amending and renumbering (f) as (e), 19-12-107, 19-12-108(a), (b), (c)(intro), (ii) and (iii), 19-12-109(b), (d) and (e) and 19-12-110(a)(i), by creating a new paragraph (xvii) and (d) are amended to read:

## 19-12-101. Military courts generally.

(a) The military courts of this state are general courts-martial, special courtsmartial and summary courts-martial, and are constituted and have cognizance of the same subjects and possess like powers as similar courts provided by the laws and regulations governing the armed forces of the United States, as limited by federal law and regulations applying to the national guard not in federal service. The court shall, as far as practicable, follow the forms and modes of procedure prescribed for the similar courts except that the word "governor"