

HOUSE BILL 331

HOUSE BILL 381

Title: AN ACT to create W.S. 39-6-809; and to amend W.S. 39-6-802 relating to inheritance tax records and inheritance tax exemptions; prohibiting disclosure of inheritance tax records or information obtained; providing certain exceptions; providing penalties; increasing the exemptions allowed under Wyoming inheritance tax; and providing for an effective date.

Introduced by:

Don Melchior Las Juncos

DATE	ACTION	DATE	ACTION
JAN 18 1979	REAL FIRST TIME	2-20-79	READ SECOND TIME
	REFERRED TO COM. NO. <u>3</u>	2-21-79	READ THIRD TIME
	DELIVERED TO COM. NO. <u>3</u>		AMENDED AS FOLLOWS H B 331531- A
FEB 8 1979	RETURNED		PASSED
	RECOMMENDED DO. <u>PASS 90%</u>		AYES <u>26</u> NOES <u>2</u> EXCUSED <u>1</u> AB <u>1</u>
	PLACED ON GENERAL FILE		SENT TO HOUSE
FEB 9 1979	CONSIDERED IN COM. OF WHOLE	FEB 21 1979	Received Amended
	RECOMMENDED DO. <u>PASS</u>		House did not concur on Senate Amendment
FEB 10 1979	READ SECOND TIME		<u>aye 18</u> <u>noes 4</u> <u>abs 0</u> <u>abs 0</u>
FEB 12 1979	READ THIRD TIME		Joint Conf. Comm. appointed
	<u>PASSED</u>		Hold pending House and Senate Report
	<u>Ayes 53</u> <u>Noes 9</u> <u>Excused 0</u> <u>Abst 0</u>	Conf. Conf. H	<u>House</u> <u>Senate</u>
	Sent to Senate		1. <u>Micheli</u> 1. <u>Arny</u>
2-12-79	RECEIVED FROM HOUSE		2. <u>Prosser</u> 2. <u>Mailey</u>
	SENT TO LSO FOR ENROLLING		3. <u>Tarter</u> 3. <u>Histry</u>
	RECEIVED FROM LSO ENROLLED	FEB 28 1979	<u>House did</u> <u>adopt Joint Conf. Comm. Rpt</u>
2-12-79	Received from House		<u>Ayes 29</u> <u>Noes 2</u> <u>Excused 2</u> <u>Abst 0</u>
	Received from House		<u>Senate did</u> <u>adopt Joint Conf. Comm. Rpt</u>
	Received from House		<u>Ayes 25</u> <u>Noes 0</u> <u>Excused 4</u> <u>Abst 1</u>
	Received from House		H B 331 JCI / AA
	Received from House		HEA 99
	Received from House	FEB 28 1979	RECEIVED FROM SENATE
2-17-79	STANDING COMM. REPORT		SENT TO LSO FOR ENROLLING
	<u>DO PASS</u>		RECEIVED FROM LSO ENROLLED
2-19-79	CONS. ... OF WHOLE	HEA NO. <u>99</u>	
	<u>DO PASS</u>	SIGNED BY SPEAKER <u>2-23-79</u>	
		SIGNED BY PRESIDENT <u>2-23-79</u>	

Alind DI6/He331

APPROVED BY GOVERNOR 2-29-79
CHAPTER NO. 132 SESSION LAWS OF WYOMING CONTINUED ON BACK

Date 2-21-79

of Wyoming

	Excused	Absent	Ayes	Noes
31 ARNEY			✓	
30 BOYLE			✓	
29 BUSSART			✓	
28 CHRISTENSEN			✓	
27 CUNDALL			✓	
26 DAILY				✓
25 DOWNING			✓	
24 FRISBY			✓	
23 GEIS			✓	
22 MAJHANOVICH			✓	
21 MCDANIEL			✓	
20 MOORE			✓	
19 MURRAY			✓	
18 NICHOLAS			✓	
17 NICHOLS			✓	
16 NORRIS			✓	
15 NORTHRUP			✓	
14 NOVOTNY			✓	
13 PARKS			✓	
12 PECK			✓	
11 PROFFIT			✓	
10 RECTOR	✓			
9 SADLER			✓	
8 SEDAR				✓
7 STAFFORD				
6 STROOCK			✓	
5 TAGGART		✓		
4 TRUE			✓	
3 TURNER			✓	
2 ZIMMER			✓	
1 MR. PRESIDENT			✓	

PRESENT _____

AYES 26
NOES 2
EXCUSED 1
ABSENT 1

Adopt

HB 331 JCR I Date 2/23/79

Roll Call of the Senate
of the FORTY-FIFTH LEGISLATURE
of Wyoming

	Excused	Absent	Ayes	Noes
31 ARNEY			✓	
30 BOYLE			✓	
29 BUSSART			✓	
28 CHRISTENSEN			✓	
27 CUNDALL			✓	
26 DAILY			✓	
25 DOWNING			✓	
24 FRISBY	✓			
23 GEIS			✓	
22 MAJHANOVICH			✓	
21 MCDANIEL	✓			
20 MOORE			✓	
19 MURRAY			✓	
18 NICHOLAS			✓	
17 NICHOLS			✓	
16 NORRIS			✓	
15 NORTHRUP	✓			
14 NOVOTNY			✓	
13 PARKS			✓	
12 PECK			✓	
11 PROFFIT			✓	
10 RECTOR			✓	
9 SADLER			✓	
8 SEDAR	✓			
7 STAFFORD				
6 STROOCK			✓	
5 TAGGART		✓		
4 TRUE			✓	
3 TURNER			✓	
2 ZIMMER			✓	
1 MR. PRESIDENT			✓	

PRESENT _____

AYES 25
NOES 0
EXCUSED 4
ABSENT 1

913331

Mr. McIntosh
More Do Concur

Date 2/21/79

Roll Call of the House

of the FORTY-FIFTH LEGISLATURE

of Wyoming

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
63 ARNOLD		✓			28 O'NEIL		✓		
62 ASAY		✓			27 ORRISON		✓		
61 BRAGG		✓			26 PERRY		✓		
60 BRYANT		✓			25 PHELAN		✓		
59 BURNETT	✓				24 PROSSER	✓			
58 CHAMBERLAIN	✓				23 ROTH	✓			
57 CROSS		✓			22 SALISBURY	✓			
56 CROWLEY		✓			21 SANDERS		✓		
55 CURRY		✓			20 SCHWOPE	✓			
54 DONLEY 3/1		✓			19 C. SCOTT	✓			
53 DUSL	✓				18 D. SCOTT		✓		
52 EDWARDS	✓				17 SHREVE		✓		
51 ESKENS		✓			16 SIDI		✓		
50 GARBER		✓			15 SIMONS		✓		
49 GETTER	✓				14 SMITH		✓		
48 GROPP		✓			13 SPICER		✓		
47 HANSEN		✓			12 STAUFFER		✓		
46 HEMMERT		✓			11 STRAND		✓		
45 HUNTER		✓			10 TARTER		✓		
44 HURSH		✓			9 THORSON		✓		
43 JENNINGS		✓			8 TROWBRIDGE	✓			
42 JENSEN		✓			7 TUGMAN		✓		
41 JONES		✓			6 URBIGKIT	✓			
40 KINNISON	✓				5 VINICH	✓			
39 LARSON		✓			4 WIEDERSPAHN	✓			
38 LUMMIS		✓			3 WILKINS	✓			
37 MacMILLAN		✓			2 WINNINGER	✓			
36 MARTON		✓			1 MR. SPEAKER		✓		
35 McILVAIN		✓							
34 McMILLAN	✓								
33 MEENAN		✓							
32 MICHELI		✓							
31 MICHIE		✓							
30 MORTON		✓							
29 MURPHY		✓							

PRESENT _____

AYES 18

NOES 44

EXCUSED _____

ABSENT _____

TOTAL 62

LESS 18

44

901331901 Michie moved
Adoption

Date 2/22/79

Roll Call of the House
of the FORTY-FIFTH LEGISLATURE
of Wyoming

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
63 ARNOLD	✓				28 O'NEIL	✓			
62 ASAY	✓				27 ORRISON	✓			
61 BRAGG	✓				26 PERRY	✓	✓		
60 BRYANT	✓				25 PHELAN	✓			
59 BURNETT	✓				24 PROSSER	✓			
58 CHAMBERLAIN	✓				23 ROTH	✓			
57 CROSS	✓				22 SALISBURY	✓			
56 CROWLEY	✓				21 SANDERS	✓			
55 CURRY	✓				20 SCHWOPE	✓			
54 DONLEY	✓				19 C. SCOTT	✓			
53 DUSL	✓				18 D. SCOTT	✓			
52 EDWARDS	✓				17 SHREVE	✓			
51 ESKENS	✓	✓			16 SIDI	✓			
50 GARBER	✓				15 SIMONS	✓			
49 GETTER	✓				14 SMITH	✓			
48 GROPP	✓				13 SPICER	✓			
47 HANSEN	✓				12 STAUFFER	✓			
46 HEMMERT	✓				11 STRAND	✓			
45 HUNTER	✓				10 TARTER	✓			
44 HURSH	✓			✓	9 THORSON	✓			
43 JENNINGS	✓				8 TROWBRIDGE	✓			
42 JENSEN	✓				7 TUGMAN	✓			
41 JONES	✓				6 URBIGKIT	✓			
40 KINNISON	✓				5 VINICH	✓			
39 LARSON	✓				4 WIEDERSPAHN	✓			
38 LUMMIS	✓				3 WILKINS	✓			
37 MacMILLAN	✓				2 WINNINGER	✓			
36 MARTON	✓				1 MR. SPEAKER	✓			
35 McILVAIN	✓				PRESENT _____ AYES <u>59</u> NOES <u>2</u> EXCUSED _____ ABSENT <u>1</u> TOTAL <u>62</u> LESS _____				
34 McMILLAN	✓								
33 MEENAN	✓								
32 MICHELI	✓								
31 MICHIE	✓								
30 MORTON									
29 MURPHY	✓								

91B 331Third ReadingDate 2/12/79

Roll Call of the House

of the FORTY-FIFTH LEGISLATURE

of Wyoming

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
63 ARNOLD		✓			28 O'NEIL				
62 ASAY					27 ORRISON				
61 BRAGG					26 PERRY				
60 BRYANT					25 PHELAN		✓		
59 BURNETT					24 PROSSER		✓		
58 CHAMBERLAIN					23 ROTH				
57 CROSS					22 SALISBURY				
56 CROWLEY		✓			21 SANDERS				
55 CURRY					20 SCHWOPE				
54 DONLEY					19 C. SCOTT				
53 DUSL					18 D. SCOTT				
52 EDWARDS					17 SHREVE				
51 ESKENS		✓			16 SIDI				
50 GARBER					15 SIMONS				
49 GETTER					14 SMITH				
48 GROPP					13 SPICER				
47 HANSEN		✓			12 STAUFFER				
46 HEMMERT					11 STRAND				
45 HUNTER		✓			10 TARTER				
44 HURSH					9 THORSON				
43 JENNINGS					8 TROWBRIDGE				
42 JENSEN					7 TUGMAN				
41 JONES					6 URBIGKIT		✓		
40 KINNISON		✓			5 VINICH				
39 LARSON					4 WIEDERSPAHN				
38 LUMMIS					3 WILKINS				
37 MacMILLAN					2 WINNINGER				
36 MARTON					1 MR. SPEAKER				
35 McILVAIN									
34 McMILLAN									
33 MEENAN									
32 MICHELI									
31 MICHIE									
30 MORTON									
29 MURPHY									

PRESENT _____

AYES

53

NOES

9

EXCUSED _____

ABSENT _____

TOTAL

62

LESS _____

THE LEGISLATURE OF THE STATE OF WYOMING

JOINT CONFERENCE REPORT

Cheyenne, Wyoming

February 22, 1979

Date

To the Honorable President of the Senate, and the
Honorable Speaker of the House of Representatives:

96B 331g ci / AA

We, your Joint Conference Committee appointed to confer on House Bill 331
Bill No.

respectfully recommend as follows: HB331JC1/ *AA*
(report storage code)

✓ That we do adopt HB331S31/A

Ron Micheli

Ron Micheli

Quincy Tarter

Quincy Tarter

Dean Prosser

HOUSE

Dean Prosser

Rex Arney

Rex Arney

Bob Frison

Bud Daily

(Type names under signature lines) Bud Daily

SENATE

House of Intro
To Com No. _____
Stand Report Do Amd Not
Com Whole Do Amd Not
2nd Reading Amd
3rd Reading Amd Pass Fail

Second House
To Com No. _____
Stand Report Do Amd Not
Com Whole Do Amd Not
2nd Reading Amd
3rd Reading Amd Pass Fail

1979

STATE OF WYOMING

79LSO-583.01

HOUSE BILL NO. 331

Inheritance tax exemptions.

Sponsored by: Representative MICHELI

A BILL

for

1 AN ACT to amend W.S. 39-6-802 relating to inheritance tax
2 exemptions; increasing the exemptions allowed under
3 Wyoming inheritance tax; and providing for an effective
4 date.

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

6 Section 1. W.S. 39-6-802 is amended to read:

7 39-6-802. Schedule of rates; exemptions. Property
8 subject to taxation under W.S. 39-6-801(a) shall be taxed
9 at the following rates and with the following exemptions
10 based on the value of the property passing determined
11 under W.S. 39-6-804:

1				Over
2	Relationship		Exemption	Exemption
3	Class "A"			
4	-----			
5	1. Wife, husband	\$60,000.00	<u>\$200,000.00</u>	2 percent
6	2. Child, parent,			
7	brother, sister,			
8	adopted child,			
9	or adopted parent.	\$10,000.00	<u>\$33,300.00</u>	2 percent
10	-----			
11	Class "B"			
12	Grandparent, grandchild,			
13	half brother or half			
14	sister.	\$-5,000.00	<u>\$16,500.00</u>	4 percent
15	-----			
16	Class "C"			
17	All other		None	6 percent
18				

19 Section 2. This act is effective May 25, 1979.

20 (END)

FISCAL NOTE

Anticipated <u>REVENUE</u> to:	Fiscal Year 19	Fiscal Year 19
TOTAL ESTIMATED REVENUE	=====	=====
Anticipated <u>COST</u> to:	Fiscal Year 19	Fiscal Year 19
	SEE DISCUSSION	
TOTAL ESTIMATED COST	=====	=====

1. An official of the Department of Revenue and Taxation estimated that the proposed measure would result in an annual loss to the general fund of \$225,000 to \$250,000.
2. No anticipated personnel impact.
3. Additional information on file in the LSO Audit Division.

THE LEGISLATURE OF THE STATE OF WYOMING

House of Representatives

Cheyenne, ..February 3....., 1979..

Mr. Speaker:

Your Committee No. 3 on Revenue

to whom was referred House Bill No. 331

respectfully reports same back to the House with the recommendation that it DO PASS.

Ayea

O'Neil

Bragg

Jennings

Micheli

Michie

Thorson

Vinich

Wilkins

Winninger

.....
C. R. O'Neil,

Chairman

THE LEGISLATURE OF THE STATE OF WYOMING

House of Representatives

Cheyenne, February 3, 1979

Mr. Speaker:

Your Committee No. 3 on Revenue

to whom was referred House Bill No. 331

respectfully reports same back to the House with the recommendation that it DO PASS.

Ayes

O'Neil
Bragg
Jennings
Micheli
Michie
Thorsen
Vinich
Wilkins
Winninger

C. R. O'Neil,

Chairman

7013. 134, 324, 331,
374 393 428 446

Consent List

Date

9/12/79

Roll Call of the House

of the FORTY-FIFTH LEGISLATURE

of Wyoming

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
63 ARNOLD	✓				28 O'NEIL	✓			
62 ASAY	✓				27 ORRISON	✓			
61 BRAGG	✓				26 PERRY	✓			
60 BRYANT	✓				25 PHELAN	✓			
59 BURNETT	✓				24 PROSSER	✓			
58 CHAMBERLAIN	✓				23 ROTH	✓			
57 CROSS	✓				22 SALISBURY	✓			
56 CROWLEY	✓				21 SANDERS	✓			
55 CURRY	✓				20 SCHWOPE	✓			
54 DONLEY	✓				19 C. SCOTT	✓			
53 DUSL	✓				18 D. SCOTT	✓			
52 EDWARDS	✓				17 SHREVE	✓			
51 ESKENS	✓				16 SIDI	✓			
50 GARBER	✓				15 SIMONS	✓			
49 GETTER	✓				14 SMITH	✓			
48 GROPP	✓				13 SPICER	✓			
47 HANSEN	✓				12 STAUFFER	✓			
46 HEMMERT	✓				11 STRAND	✓			
45 HUNTER	✓				10 TARTER	✓			
44 HURSH	✓				9 THORSON	✓			
43 JENNINGS	✓				8 TROWBRIDGE	✓			
42 JENSEN	✓				7 TUGMAN	✓			
41 JONES	✓				6 URBIGKIT	✓			
40 KINNISON	✓				5 VINICH	✓			
39 LARSON	✓				4 WIEDERSPAHN	✓			
38 LUMMIS	✓				3 WILKINS	✓			
37 MacMILLAN	✓				2 WINNINGER	✓			
36 MARTON	✓				1 MR. SPEAKER	✓			
35 McILVAIN	✓				PRESENT _____ AYES <u>62</u> NOES _____ EXCUSED _____ ABSENT _____ TOTAL <u>62</u> LESS _____				
34 McMILLAN	✓								
33 MEENAN	✓								
32 MICHELI	✓								
31 MICHIE	✓								
30 MORTON	✓								
29 MURPHY	✓								

~~HB331~~

HB331JC1/AA

Adopt HB331S31/A.

-MICHELI, TARTER, PROSSER
-ARNEY, FRISBY, DAILY

PSS

ADOPTED

SC 2/22

w)

HB 331

bc 7

HB331H'1/F

Page 1-line 1 After "39-6-802" insert "and to repeal
39-6-801 through 39-6-808".

Page 2-after line 18 Insert:

Section 2. W.S. 39-6-801 through 39-6-808 are repealed
effective January 1, 1981."

Page 2-line 19 Delete "2". insert "3".
-HURSH

[Handwritten signature]

HB331S31/A ✓

✓ In the catch title, after "tax" insert "records and".

✓ Page 1-line 1 After "AN ACT" insert "to create W.S.39-6-809 and"; after "relating to" insert "inheritance tax records and".

✓ Page 1-line 2 After the semicolon insert the following:

✓ Prohibiting disclosure of inheritance tax records or information obtained; providing certain exceptions; providing penalties;

✓ Page 1-After line 5 insert the following new "Section 1." and renumber the following section accordingly:

Section 1. W.S. 39-6-809 is created to read:

39-6-809. Disclosure of information prohibited; exceptions; penalty.

(a) No state employee who by virtue of his employment has knowledge of the business affairs of any person filing or required to file any tax returns under this article shall make known their contents in any manner or permit any person to have access to any returns or information contained therein except as provided by law or in the following cases:

(i) The delivery to the taxpayer, his designee or his legal representatives upon written request of a copy of any return or report in connection with his tax;

(ii) The publication of statistics so classified to prevent the identification of particular returns or reports;

(iii) The furnishing of any information to the United States government and its territories, the District of Columbia, any state allowing similar privileges to the board or to the multistate tax commission for relay to tax officials of cooperating states. Information furnished shall be only for tax purposes;

(iv) The inspection of tax returns and records by the office of the state examiner.

(b) Any person who violates subsection (a) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars (\$1,000.00), imprisoned for not more than (1) year, or both. -TRUE