

#4

Revised

89 LSO - 1280

# HOUSE BILL

0234

**TIN**

HB0034

AN ACT to create W.S. 39-6-1101 relating to a tax to support higher education; providing for a four mill property tax on all taxable property in the county in which any two year or four year institution of higher education is located; providing the proceeds of the tax be distributed to the institution in the county where collected; and providing for an effective date.

**HOUSE BILL 2839**

H. J. Kelly James C. Hageman  
Chas. Platt

Scotty Ball

**Introduced by:**

Nancy Ode

[illegible]

**CONTINUED ON BACK**

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

## INTRODUCED

1989

STATE OF WYOMING

89LSO-0280.01

HOUSE BILL NO. 0034

Higher education county tax.

Sponsored by: Representative(s) RATLIFF, HAGEMAN, JENSEN  
and PLANT

### A BILL

for

1 AN ACT to create W.S. 39-6-1101 relating to a tax to sup-  
2 port higher education; providing for a four mill property  
3 tax on all taxable property in the county in which any two  
4 year or four year institution of higher education is  
5 located; providing the proceeds of the tax be distributed  
6 to the institution in the county where collected; and pro-  
7 viding for an effective date.

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

9 Section 1. W.S. 39-6-1101 is created to read:

1

## ARTICLE 11

2

## HIGHER EDUCATION PROPERTY TAX

3

39-6-1101. Property tax for higher education.

4

5

6

7

8

9

10

11

12

13

(a) Except as provided in subsection (b) of this section, a tax of four (4) mills on each dollar of value shall be levied on the taxable property in each county in this state in which there is located a degree granting two (2) year or four (4) year institution of higher education.

The tax shall be assessed, levied and collected at the same time and in the same manner as other property taxes. Proceeds from the tax shall be paid to the institution of higher education in the county in which the taxes are collected.

14

15

16

17

(b) The tax provided for in this section shall be reduced by the amount of tax levied against the same property during the same tax year pursuant to W.S. 21-18-304(a)(vii).

18

19

20

21

22

(c) No institution of higher education in this state shall receive any appropriation or grant of money from state revenues unless the four (4) mill property tax is levied against the taxable property in the county as provided in this section.

1           Section 2.   This act is effective January 1, 1990.

2                               (END)

FISCAL NOTE

<u>Anticipated REVENUE to:</u>	<u>FY 1990</u>	<u>FY 1991</u>	<u>FY 1992</u>
University of Wyoming	\$382,721.00	\$383,101.00	\$383,870.00
Casper College	141,238.00	142,784.00	148,705.00
Sheridan College	33,045.00	32,582.00	32,446.00
TOTAL ESTIMATED REVENUE	\$557,004.00	\$558,467.00	\$565,021.00

<u>Anticipated COST to:</u>	<u>FY 1990</u>	<u>FY 1991</u>	<u>FY 1992</u>
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL ESTIMATED COST	_____	_____	_____

1. The above estimates are based on LSO projections of county valuation. Fiscal impact at state level depends on level of funding approved by the Legislature.
2. No apparent personnel impact.