## HOUSE BILL 0006

HB0006

AN ACT to amend W.S. 39-3-101(b) relating to property taxation; decreasing the rate of interest to be paid on delinquent taxes; and providing for an effective date.

introduced by:

DATE	ACTION	DATE	ACTION
IAN 1 4 1987	READ FIRST TIME		
	REFERRED TO COM. NO. 7		
	DELIVERED TO COM. NO. 7		
	DIED IN COMMITTEE		
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House of Intro		Second House			
	Co Com. No. Stand Report Do Amd Not	To Com No Stand Report	Do Amd No	+	
	Com Whole Do Amd Not	Stand Report	Do Amd No		
	2nd Reading Amd	2nd Reading	Amd		
3	Brd Reading AmdPassFail	3rd Reading	AmdPassF	ai	
1987	STATE OF WYOM	ING	87LSO-0085.0	1	
	HOUSE BILL NOO	006			
Intere	est on delinquent taxes.				
Sponso	ored by: Representative(s) BUD	D			
	A TITE				
	A BILL				
	for				
1	AN ACT to amend W.S. 39-3-101(b)	relating to p	property tax-		
2	ation; decreasing the rate of	interest to	be paid on		
3	delinquent taxes; and providing	for an effecti	ve date.		
4	Be It Enacted by the Legislature	e of the State	of Wyoming.		
_		3 02 0320 2 00000	7,70,115.		
5	Section 1. W.S. 39-3-101(b	) is amended t	to read:		
c	20 2 101				
6	39-3-101. When taxes due a	na delinquent;	notice or		
7	demand unnecessary.				
8	(b) The balance of any t	ax not paid as	s provided by		

subsection (a) of this section is delinquent after the day

- on which it is payable and shall bear interest at eighteen
- 2 THE MOST RECENT INTEREST RATE ON UNITED STATES TREASURY
- 3 BILLS AS OF THE TIME OF DELINQUENCY AS DETERMINED BY THE
- 4 STATE BOARD OF EQUALIZATION PLUS TWO percent (18%) (2%)
- 5 per annum until paid or collected.
- 6 Section 2. This act is effective April 1, 1987.
- 7 Interest rates formerly provided by W.S. 39-3-101(b) shall
- 8 continue to apply to delinquent taxes prior to April 1,
- 9 1987, until the taxes are paid and collected. The inter-
- est rates provided by the amendment to W.S. 39-3-101(b)
- 11 apply only to taxes which become delinquent on and after
- 12 April 1, 1987.

13 (END)

Interest on delinquent taxes.

87LSO-0085.L1

## FISCAL NOTE

Anticipated REVENUE to:	FY 19	FY 19	<u>FY 19</u>
TOTAL ESTIMATED REVENUE			
Anticipated COST to:	FY 19	FY 19	FY 19
TOTAL ESTIMATED COST			