

HOUSE BILL NO. HB0054

Taxable value of agricultural land.

Sponsored by: Representative(s) Lindholm, Allen, Blackburn, Blake, Hunt, Laursen, McKim and Zwonitzer, Dn. and Senator(s) Driskill and Hicks

A BILL

for

1 AN ACT relating to ad valorem taxation; specifying land
2 that qualifies for classification as agricultural land; and
3 providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-13-103(b)(x)(B)(II) is amended to
8 read:

9

10 **39-13-103. Imposition.**

11

12 (b) Basis of tax. The following shall apply:

13

14 (x) The following shall apply to agricultural
15 land:

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

(B) Contiguous or noncontiguous parcels of land under one (1) operation owned or leased shall qualify for classification as agricultural land if the land meets each of the following qualifications:

(II) The land is not part of a platted subdivision, except ~~for a parcel of~~ as follows:

(1) The parcel is thirty-five (35) acres or more ~~which~~ and otherwise qualifies as agricultural land; or

(2) The parcel is five (5) acres or more and less than thirty-five (35) acres and in addition to all other requirements to qualify as agricultural land the owner or lessee has derived annual gross revenues of not less than five thousand dollars (\$5,000.00) from the marketing of agricultural products produced on the parcel.

1 **Section 2.** This act is effective July 1, 2017.

2

3

(END)