

HOUSE BILL NO. HB0130

Homeowner tax exemption-amendments.

Sponsored by: Representative(s) Heiner, Erickson, Haroldson, Kelly, Locke, Lucas, Rodriguez-Williams and Webb and Senator(s) Ide and Pearson

A BILL

for

1 AN ACT relating to taxation; establishing a homeowner
2 property tax exemption; providing a sunset date; requiring
3 rulemaking; repealing prior appropriations and reverting
4 funds to the general fund; providing an appropriation; and
5 providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-11-105(a) by creating a new
10 paragraph (xlvi) and 39-13-102(k) are amended to read:

11

12 **39-11-105. Exemptions.**

13

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

3
4 (xlv) A portion of a single family residential
5 property used as a primary residence as provided in this
6 paragraph. The following shall apply to this exemption:

7
8 (A) The amount of the exemption under this
9 paragraph shall be fifty percent (50%) of the fair market
10 value of a single family residential property that is used
11 as a primary residence, provided that the exemption shall
12 only apply to the first two hundred thousand dollars
13 (\$200,000.00) of the fair market value of the single family
14 residential property;

15
16 (B) As used in this paragraph:

17
18 (I) "Primary residence" means a single
19 family residential property where the person claiming the
20 exemption actually resides for not less than eight (8)
21 months of the year. If the person claiming the exemption or
22 a member of the person's immediate family is an active duty
23 member of the armed forces and service in the armed forces

1 is the reason that the person cannot meet the eight (8)
2 month requirement specified in this subdivision, the person
3 shall qualify for the exemption as long as the single
4 family residential property is the legal domicile of the
5 applicable member of the armed forces;

6
7 (II) "Single family residential
8 property" means a structure intended for human habitation,
9 including a house, modular home, mobile home, townhouse or
10 condominium that is a privately owned single family
11 dwelling unit.

12
13 (C) The county treasurer for each county
14 shall keep accurate records of the reduction in tax
15 revenues caused by the exemption provided by this paragraph
16 for the county and for each governmental entity for which
17 notification is made pursuant to W.S. 39-13-104(k) and shall
18 report that information to the department. The department
19 shall compile and verify the information received from each
20 county and shall verify any reductions in the distribution
21 of mill levies to the school foundation program account
22 under W.S. 21-13-303. Subject to appropriation of funds by
23 the legislature, the department shall distribute verified

1 amounts to each county treasurer for distribution as
2 provided in W.S. 39-13-111 in an amount necessary to fully
3 compensate each government entity for the reduction in tax
4 revenues resulting from the exemption in this paragraph. If
5 the amount available under this subparagraph is
6 insufficient to fully compensate each government entity for
7 the reduction in tax revenues, the department shall
8 distribute funds to each government entity on a pro rata
9 basis;

10
11 (D) A person applying for an exemption
12 under this paragraph shall provide all information as
13 required by rule of the department and on a form approved
14 by the department. The department may by rule allow a
15 claimant to confirm qualification for the exemption in
16 subsequent years by contacting the assessor's office by
17 telephone, mail or other communication method;

18
19 (E) The exemption under this paragraph
20 shall not apply for tax year 2027 and thereafter.

21
22 **39-13-102. Administration; confidentiality.**

23

1 (k) On or before September 1, county assessors shall
2 certify the exemptions granted pursuant to W.S.
3 39-11-105(a)(xxiv) and (xlvi) to the department. On or
4 before October 1 the state treasurer out of funds
5 appropriated for that purpose shall reimburse each county
6 treasurer for the amount of taxes which would have been
7 collected if the property was not exempt. The county
8 treasurer shall distribute the revenue to each governmental
9 entity in the actual amount of taxes lost due to the
10 exemption.

11

12 **Section 2.** The exemption provided by this act shall
13 first apply to the tax year beginning January 1, 2025.

14

15 **Section 3.**

16

17 (a) 2022 Wyoming Session Laws, Chapter 51, Section
18 321 as amended by 2023 Wyoming Session Laws, Chapter 94,
19 Section 321 and further amended by 2024 Wyoming Session
20 Laws, Chapter 118, Section 318, 2022 Wyoming Session Laws,
21 Chapter 51, Section 325 as amended by 2023 Wyoming Session
22 Laws, Chapter 94, Section 323 and further amended by 2024
23 Wyoming Session Laws, Chapter 118, Section 318 and 2024

1 Wyoming Session Laws, Chapter 118, Section 323 are
2 repealed.

3

4 (b) Nothing in this section shall be construed to
5 impair existing expenditures, awards, agreements, contracts
6 or other obligations executed prior to the effective date
7 of this section.

8

9 (c) Notwithstanding W.S. 9-2-1008, 9-2-1012(e) and
10 9-4-207, all unobligated funds that are reverted due to the
11 appropriations that are repealed in subsection (a) of this
12 section shall be credited to the general fund regardless of
13 the original source of the appropriation.

14

15 **Section 4.** There is appropriated one hundred
16 seventy-six million dollars (\$176,000,000.00) from the
17 general fund to the department of revenue for the purposes
18 of providing reimbursement to government entities as
19 provided in W.S. 39-11-105(a)(xlvi)(C) for losses in
20 revenue resulting from the homeowner tax exemption as
21 created by section 1 of this act. This appropriation shall
22 be for the period beginning with the effective date of this
23 act and ending June 30, 2027. This appropriation shall not

1 be transferred or expended for any other purpose and any
2 unexpended, unobligated funds remaining from this
3 appropriation shall revert as provided by law on June 30,
4 2027. It is the intent of the legislature that this
5 appropriation not be included in the department's standard
6 budget for the immediately succeeding fiscal biennium.

7

8 **Section 5.** This act is effective immediately upon
9 completion of all acts necessary for a bill to become law
10 as provided by Article 4, Section 8 of the Wyoming
11 Constitution.

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13

(END)