

HOUSE BILL NO. HB0023

Agricultural land qualifications-annual gross revenues.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; amending
2 qualifications relating to classifying parcels of land as
3 agricultural land for purposes of ad valorem taxation; and
4 providing for an effective date.

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

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

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11 **39-13-103. Imposition.**

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

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

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

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7 (III) ~~If the land is not leased land,~~
8 The owner or lessee of the land has derived annual gross
9 revenues of not less than ~~five hundred dollars (\$500.00)~~
10 five thousand dollars (\$5,000.00) from the marketing of
11 agricultural products, ~~or if the land is leased land the~~
12 ~~lessee has derived annual gross revenues of not less than~~
13 ~~one thousand dollars (\$1,000.00) from the marketing of~~
14 ~~agricultural products.~~ If a portion of the land is used for
15 a farmstead structure, that area of the land upon which the
16 structure is built and which supports the use of the
17 structure shall be deemed to meet the requirements of this
18 subdivision if the farmstead structure is part of one (1)
19 operation that meets the requirements of this subdivision;
20 and

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1 **Section 2.** This act is effective July 1, 2022.

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(END)

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