



**HB0045**

**Property tax exemption-residential structures and land.**

Sponsored By: Representative(s) Crago, Allred, Banks, Berger, Byron, Clouston, Conrad, Harshman, Henderson, Larsen, L, Larson, JT, Lawley, Newsome, Niemiec, Northrup, Oakley, Olsen, Sommers, Stith, Tarver, Walters, Washut, Western, Wylie and Zwonitzer, Dn and Senator(s) Anderson, Barlow, Cooper, Dockstader, Driskill, Kinskey, Landen, Nethercott and Schuler

AN ACT relating to taxation; establishing a property tax exemption for single family residential structures based on the prior year assessed value; establishing a property tax exemption for land associated with a single family residential structure based on the prior year assessed value; providing definitions; requiring information related to the tax exemption to be included on the tax assessment schedule and tax notice; providing rulemaking authority; specifying applicability; and providing for an effective date.

1/5/2024 Bill Number Assigned  
1/24/2024 H Received for Introduction  
2/13/2024 H Introduced and Referred to H03 - Revenue 57-4-1-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Allred, Andrew, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Harshman, Heiner, Henderson, Hornok, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Speaker Sommers, Stith, Storer, Stroock, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

**Nays:** Representative(s) Jennings, Slagle, Smith, Styvar

**Excused:** Representative Angelos

**Ayes** 57    **Nays** 4    **Excused** 1    **Absent** 0    **Conflicts** 0

2/20/2024 H03 - Revenue:Recommend Amend and Do Pass 9-0-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Bear, Byron, Harshman, Locke, Northrup, Oakley, Storer, Stroock, Zwonitzer

**Ayes** 9    **Nays** 0    **Excused** 0    **Absent** 0    **Conflicts** 0

2/20/2024 H Placed on General File

**HB0045HS001/ADOPTED**

Page 1-above line 1 In the catch title, after "structures" insert "and land".

Page 1-line 3 After "value;" insert "establishing a property tax exemption for land associated with a single family residential structure based on the prior year assessed value; providing definitions;".

Page 1-line 5 After "schedule" insert "and tax notice".

Page 2-line 1           After "creating" delete "a".

Page 2-line 2           Delete "paragraph (xliii) and" and insert "paragraphs (xliii) and (xliv)," ; after "39-13-103(b)(viii)" insert "and 39-13-107(b)(i)(C)".

Page 2-line 18          After "value" insert ", less any exemption authorized under this paragraph in the prior year,".

Page 3-line 7           After "year." insert "The following shall not be deemed to be an acquisition of property under this subdivision:

(1) A transfer of property between spouses;

(2) A transfer of property pursuant to a court order including to effectuate a settlement agreement or in compliance with a decree of divorce or judicial separation;

(3) A transfer of property to a trust established for the benefit of the prior owner;

(4) A transfer of property to a corporation, partnership or limited liability company if the prior owner of the property is a shareholder or owner of the corporation, partnership or limited liability company;

(5) Any other transfer of property that the department determines by rule should not be an acquisition of property due to the relationship of the parties."

Page 3-after line 16    Insert:

"(xliv) A portion of improved land associated with a single family residential structure. The following shall apply to the exemption under this paragraph:

(A) Subject to subparagraph (B) of this paragraph, the amount of the exemption under this paragraph shall be any assessed value of improved land associated with a residential structure that is in excess of the prior year assessed value, less any exemption authorized under this paragraph in the prior year, plus five percent (5%);

(B) The exemption under this paragraph is not applicable and the property shall be valued at full value if the owner acquired the property during the prior calendar year. The following shall not be deemed to be an acquisition of property under this subparagraph:

(I) A transfer of property between spouses;

(II) A transfer of property pursuant to a court order including to effectuate a settlement agreement or in compliance with a decree of divorce or judicial separation;

(III) A transfer of property to a trust established for the benefit of the prior owner;

(IV) A transfer of property to a corporation, partnership or limited liability company if the prior owner of the property is a shareholder or owner of the corporation, partnership or limited liability company;

(V) Any other transfer of property that the department determines by rule should not be an acquisition of property due to the relationship of the parties.

(C) The department shall adopt rules necessary to administer the exemption under this paragraph;

(D) As used in this paragraph, "improved land associated with a single family residential structure" means land that is improved by a structure intended for human habitation including a house, modular home, mobile home, townhouse or condominium that is a privately owned single family dwelling unit."

Page 4-line 11 Delete "exemption" and insert "exemptions".

Page 4-line 12 After "39-11-105(a)(xliii)" insert "and (xliv)".

Page 4-after line 14 Insert:

**"39-13-107. Compliance; collection procedures.**

(b) The following provisions shall apply to the payment of taxes, distraint of property and deferral:

(i) The following shall apply to the payment of taxes due:

(C) Annually, on or before October 10 the county treasurer shall send a written statement to each taxpayer by mail at his last known address or, if offered by the county and upon request of the taxpayer, by electronic transmission of the total tax due, itemized as to property description, assessed value and mill levies. The notice shall contain information, including contact information, of any property tax relief program authorized by state law and, if the property is a single family residential structure, the taxes that will be avoided pursuant to the exemptions under W.S. 39-11-105(a)(xliii) and (xliv). Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;".

Page 4-line 16 After "by" insert "W.S. 39-11-105(a)(xliii) as created in section 1 of".

Page 4-line 17 After "2024." insert "The exemption provided by W.S. 39-15-105(a)(xliv) as created in section 1 of this act shall first apply to the tax year beginning January 1, 2025.". HARSHMAN, CHAIRMAN

**HB0045HW001/FAILED**

Page 2-line 18 Delete "five percent (5%)" and insert "three percent (3%)". LOCKE

**HB0045HW002/FAILED**

Page 2-line 18 After "(5%)" insert ". For the tax year beginning January 1, 2025 only, the prior year assessed value

used to determine the exemption under this paragraph shall be determined to be the lesser of the assessed value of the property in 2019 plus three percent per year for each tax year from 2020 to 2025 or the assessed value as determined under this subparagraph". LOCKE

**HB0045HW003/FAILED**

Page 1-above line 1

Delete the House standing committee amendment (HB0045HS001/A) to this line; delete "residential structures" and insert "specified real property".

Page 1-line 2

Delete "single family residential structures" and insert "specified real property".

Page 2-line 11

After "structure." insert "Beginning tax year 2025 and thereafter, the exemption under this paragraph shall apply to the value of real property in the all other property category of property as provided in W.S. 39-13-103(b)(iii)(C) except agricultural land valued under W.S. 39-13-103(b)(x). This exemption shall not apply to personal property.".

Page 2-line 16

Delete "single family".

Page 2-line 17

Delete "residential structure" and insert "applicable property".

Page 3-line 2

Delete "single family".

Page 3-line 3

Delete "residential structure" and insert "applicable property".

Page 4-line 16

After "act" insert "for single family residential structures". LOCKE

2/20/2024 H COW:Passed

2/21/2024 H 2nd Reading:Laid Back

**HB0045H2001/FAILED**

Page 1-line 6

After "applicability;" insert "providing a sunset date;".

Page 4-after line 17

Insert:

"**Section 3.** This act is repealed effective July 1, 2027.".

Page 5-line 1

Delete "**Section 3.**" and insert "**Section 4.**". YIN

**HB0045H2002/WITHDRAWN**

**HB0045H2003/WITHDRAWN**

**HB0045H2004/FAILED**

Page 2-line 18

After "(5%)" insert ". For the tax year beginning January 1, 2025 only, the prior year taxable value used to determine the exemption under this paragraph shall be determined by the taxable value of the property in".

2021 or if acquired after 2021, the assessed value at the time of acquisition plus five percent (5%) for each tax year from 2022 to 2025, provided that if a new structure was added after 2021 and before 2025, the additional value of the structure shall be included in the assessed value".

Page 3-line 4

After "structure" insert ", except as provided by subparagraph (A) of this paragraph". LOCKE

#### ROLL CALL

**Ayes:** Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Haroldson, Heiner, Hornok, Jennings, Knapp, Locke, Neiman, Northrup, Ottman, Pendergraft, Penn, Rodriguez-Williams, Singh, Slagle, Smith, Strock, Styvar, Tarver, Trujillo, Ward, Winter

**Nays:** Representative(s) Allred, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Harshman, Henderson, Larsen, Lloyd, Larson, Jt, Lawley, Newsome, Nicholas, Niemiec, Oakley, Obermueller, O'hearn, Olsen, Provenza, Sherwood, Speaker Sommers, Stith, Storer, Walters, Washut, Western, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

**Ayes** 26      **Nays** 36      **Excused** 0      **Absent** 0      **Conflicts** 0

#### HB0045H2005/FAILED

Delete the third Locke second reading amendment (HB0045H2004/A) and further amend as follows:

Page 2-line 18

After "assessed value" insert "for tax year 2024 and in excess of the prior year assessed value for each tax year thereafter". LOCKE

2/22/2024      H 2nd Reading:Passed

2/22/2024      H 3rd Reading:Pursuant to HR 7-7 Accelerated to 3rd Reading 45-17-0-0-0

#### ROLL CALL

**Ayes:** Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Burkhart, Jr, Byron, Chadwick, Clouston, Conrad, Crago, Davis, Haroldson, Heiner, Henderson, Hornok, Jennings, Knapp, Larson, Jt, Lawley, Locke, Neiman, Newsome, Niemiec, Northrup, O'hearn, Olsen, Ottman, Pendergraft, Penn, Rodriguez-Williams, Speaker Sommers, Stith, Strock, Styvar, Tarver, Trujillo, Ward, Washut, Western, Winter, Wylie, Zwonitzer, Dan

**Nays:** Representative(s) Brown, Chestek, Eklund, Harshman, Larsen, Lloyd, Nicholas, Oakley, Obermueller, Provenza, Sherwood, Singh, Slagle, Smith, Storer, Walters, Yin, Zwonitzer, Dave

**Ayes** 45      **Nays** 17      **Excused** 0      **Absent** 0      **Conflicts** 0

#### HB0045H3001/FAILED

Page 1-line 6

After "applicability;" insert "providing a sunset date;".

Page 4-after line 17

Insert:

"**Section 3.** This act is repealed effective July 1, 2027.".

Page 5-line 1

Delete "**Section 3.**" and insert "**Section 4.**". YIN

**HB0045H3002/FAILED**

Page 2-line 18

Delete "five percent (5%)" and insert "four percent (4%)". LOCKE

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Andrew, Angelos, Bear, Haroldson, Heiner, Hornok, Jennings, Knapp, Locke, Neiman, Ottman, Pendergraft, Penn, Rodriguez-Williams, Singh, Slagle, Smith, Strock, Styvar, Tarver, Ward, Western, Winter

**Nays:** Representative(s) Allred, Banks, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Harshman, Henderson, Larsen, Lloyd, Larson, Jt, Lawley, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Provenza, Sherwood, Speaker Sommers, Stith, Storer, Trujillo, Walters, Washut, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

**Ayes 24      Nays 38      Excused 0      Absent 0      Conflicts 0**

**HB0045H3003/ADOPTED**

Page 3-line 16

After "unit." insert "Beginning in tax year 2025, single family residential structure shall include the associated improved land and other structures associated with the residential structure including garages, sheds and other outbuildings". LOCKE

2/22/2024      H 3rd Reading:Passed 62-0-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Harshman, Heiner, Henderson, Hornok, Jennings, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Strock, Styvar, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

**Ayes 62      Nays 0      Excused 0      Absent 0      Conflicts 0**

2/23/2024      S Received for Introduction

2/28/2024      S Introduced and Referred to S03 - Revenue

3/1/2024      S03 - Revenue:Recommend Amend and Do Pass 5-0-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Biteman, French, Ide, Mckeown, Pappas

**Ayes 5      Nays 0      Excused 0      Absent 0      Conflicts 0**

3/1/2024      S Placed on General File

**HB0045SS001/ADOPTED**

**(TO ENGROSSED COPY)**

Page 2-line 19

After "value" delete ",".

Page 2-line 20

Delete "five percent (5%)" and insert "three percent (3%)".

Page 4-line 22

Delete "Beginning in tax year".

Page 4-line 23

Delete entirely.

Page 5-lines 1 through 3

Delete entirely.

Page 5-line 13 After "value" delete ",."

Page 5-line 14 Delete "five percent (5%)" and insert "three percent (3%)". BITEMAN, CHAIRMAN

**HB0045SW001/WITHDRAWN**

3/4/2024 S COW:Passed

**HB0045S2001/ADOPTED (TO ENGROSSED COPY)**

Page 9-line 8 Delete "39-15-105(a)(xliv)" and insert "39-11-105(a)(xliv)". LANDEN

3/5/2024 S 2nd Reading:Passed

3/6/2024 S 3rd Reading:Laid Back

**HB0045S3001/FAILED (TO ENGROSSED COPY)**

Page 2-line 20 In the Senate standing committee amendment (HB0045SS001/AE) to this line, delete "three percent (3%)" and insert "four percent (4%)".

Page 5-line 14 In the Senate standing committee amendment (HB0045SS001/AE) to this line, delete "three percent (3%)" and insert "four percent (4%)". BARLOW

3/7/2024 S 3rd Reading:Passed 29-1-1-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Cooper, Dockstader, French, Furphy, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz

**Nays:** Senator Case

**Excused:** Senator Ellis

**Ayes** 29    **Nays** 1    **Excused** 1    **Absent** 0    **Conflicts** 0

3/7/2024 H Received for Concurrence

3/7/2024 H Concur:Failed 25-36-1-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Haroldson, Heiner, Hornok, Jennings, Knapp, Locke, Neiman, Ottman, Pendergraft, Penn, Rodriguez-Williams, Singh, Slagle, Smith, Strock, Styvar, Tarver, Trujillo, Ward, Winter

**Nays:** Representative(s) Allred, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Harshman, Henderson, Larsen, Lloyd, Larson, Jt, Lawley, Newsome, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Provenza, Sherwood, Speaker Sommers, Stith, Storer, Walters, Washut, Western, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

**Excused:** Representative Nicholas

**Ayes** 25    **Nays** 36    **Excused** 1    **Absent** 0    **Conflicts** 0

3/7/2024 H Appointed JCC01 Members

Representative(s) Crago, Northrup, Zwonitzer, Dn

3/8/2024 S Appointed JCC01 Members

Senator(s) Barlow, Biteman, Cooper

3/8/2024 H Adopted HB0045JC001: 60-1-1-0-0

**HB0045JC001/HADOPTEDSADOPTED (TO ENGROSSED COPY)**

Adopt the following Senate amendments:

HB0045S2001/A

Delete the following Senate amendments:

HB0045SS001/A

Further amend the ENGROSSED COPY as follows:

HB0045SS001/A

Page 2-line 19 After "value" delete ",."

Page 2-line 20 Delete "five percent (5%)" and insert "four percent (4%)".

Page 4-line 22 Delete "Beginning in tax year".

Page 4-line 23 Delete entirely.

Page 5-lines 1 through 3 Delete entirely.

Page 5-line 13 After "value" delete ",."

Page 5-line 14 Delete "five percent (5%)" and insert "four percent (4%)". CRAGO, NORTHRUP, ZWONITZER, DN, BARLOW, BITEMAN, COOPER

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Heiner, Henderson, Hornok, Jennings, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Strock, Styvar, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Zwonitzer, Dan, Zwonitzer, Dave

**Nays:** Representative Yin

**Excused:** Representative Harshman

**Ayes** 60    **Nays** 1    **Excused** 1    **Absent** 0    **Conflicts** 0

3/8/2024    S Adopted HB0045JC001: 28-1-2-0-0

**HB0045JC001/HADOPTEDSADOPTED (TO ENGROSSED COPY)**

Adopt the following Senate amendments:

HB0045S2001/A

Delete the following Senate amendments:

HB0045SS001/A

Further amend the ENGROSSED COPY as follows:

HB0045SS001/A

Page 2-line 19 After "value" delete ",."



Page 2-line 20 Delete "five percent (5%)" and insert "four percent (4%)".

Page 4-line 22 Delete "Beginning in tax year".

Page 4-line 23 Delete entirely.

Page 5-lines 1 through 3 Delete entirely.

Page 5-line 13 After "value" delete ",,".

Page 5-line 14 Delete "five percent (5%)" and insert "four percent (4%)". CRAGO, NORTHRUP, ZWONITZER, DN, BARLOW, BITEMAN, COOPER

#### ROLL CALL

**Ayes:** Senator(s) Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz

**Nays:** Senator Case

**Excused:** Senator(s) Anderson, Landen

**Ayes** 28    **Nays** 1    **Excused** 2    **Absent** 0    **Conflicts** 0

3/8/2024    Assigned Number HEA No. 0054  
3/8/2024    H Speaker Signed HEA No. 0054  
3/8/2024    S President Signed HEA No. 0054