



HB0052

Property tax-homestead exemption.

Sponsored By: Representative(s) Sommers, Allred, Berger, Byron, Clouston, Crago, Larson, JT, Northrup and Western and Senator(s) Baldwin and Driskill

AN ACT relating to taxation; establishing a homestead exemption for primary residences; providing a penalty for false claims; providing a sunset date; providing an appropriation; and providing for an effective date.

1/10/2024 Bill Number Assigned
1/24/2024 H Received for Introduction
2/13/2024 H Introduced and Referred to H03 - Revenue 58-3-1-0-0

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, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Stroock, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

Nays: Representative(s) Jennings, Nicholas, Styvar

Excused: Representative Angelos

Ayes 58 Nays 3 Excused 1 Absent 0 Conflicts 0

2/20/2024 H03 - Revenue:Recommend Amend and Do Pass 6-3-0-0-0

ROLL CALL

Ayes: Representative(s) Bear, Byron, Harshman, Locke, Northrup, Stroock

Nays: Representative(s) Oakley, Storer, Zwonitzer

Ayes 6 Nays 3 Excused 0 Absent 0 Conflicts 0

2/20/2024 :Rerefer to H02 - Appropriations

2/22/2024 H02 - Appropriations:Recommend Amend and Do Pass 4-3-0-0-0

ROLL CALL

Ayes: Representative(s) Henderson, Sherwood, Stith, Walters

Nays: Representative(s) Larsen, Nicholas, Zwonitzer

Ayes 4 Nays 3 Excused 0 Absent 0 Conflicts 0

2/22/2024 H Placed on General File

HB0052HS001/ADOPTED

Page 2-line 13 Delete "fifty thousand dollars (\$50,000.00)" and insert "one hundred thousand dollars (\$100,000.00)".

Page 2-line 19 Delete "one hundred thousand dollars" and insert "one hundred fifty thousand dollars (\$150,000.00)".

Page 3-line 1 After "first" delete balance of line.

Page 3-line 2 Delete "(\$150,000.00)" and insert "two hundred thousand dollars (\$200,000.00)".

Page 5-line 3 Delete "a majority" and insert "at least eight (8) months".

Page 5-line 6 After "property" insert "and associated residential land".

Page 5-line 7 After "families" delete balance of line.

Page 5-line 8 Delete entirely.

Page 5-line 9 Delete line through "dwelling" and insert "if a person living in the dwelling owns the property". HARSHMAN, CHAIRMAN

HB0052HS002/ADOPTED

Page 5-line 14 Delete "eighty-eight million".

Page 5-line 15 Delete "four hundred thousand dollars (\$88,400,000.00)" and insert "one hundred twenty-three million four hundred thousand dollars (\$123,400,000.00)". NICHOLAS, CHAIRMAN

2/23/2024 H COW:Passed

HB0052H2001/WITHDRAWN

HB0052H2002/WITHDRAWN

HB0052H2003/ADOPTED

Page 4-lines 9 through 18 Delete entirely and insert:
"(3) A person who occupies a primary residence owned by a corporation, partnership or limited liability company if the owner of the property is a shareholder or owner of the corporation, partnership or limited liability company; or".

Page 4-line 20 Delete "(5)" and insert "(4)". OLSEN

HB0052H2004/ADOPTED

Page 2-line 8 After "residence," delete balance of line.

Page 2-line 9 Delete entirely and insert "the first one hundred thousand dollars (\$100,000.00) of fair market value shall be exempt as a homestead exemption;".

Page 2-lines 11 through 23 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.

Page 3-lines 1 through 3 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines. STORER

2/26/2024 H 2nd Reading:Passed

HB0052H3001/ADOPTED (CORRECTED CORRECTED COPY)

Delete the Olsen second reading amendment (HB0052H2003/A) and the Storer second reading amendment (HB0052H2004/A) entirely and further amend as follows:

Page 2-line 2 Delete "primary".

Page 2-line 3 Delete "residence" and insert "single family residential structure".

Page 2-line 4 Delete "2027" and insert "2025".

Page 2-line 8 Delete "primary residence" and insert "single family residential structure"; delete "the following amounts shall be exempt as".

Page 2-line 9 Delete entirely and insert "the first thirty thousand dollars (\$30,000.00) of fair market value shall be exempt as a homestead exemption;".

Page 2-lines 11 through 23 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.

Page 3-lines 1 through 3 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.

Page 3-lines 5 through 15 Delete entirely.

Page 3-line 17 Delete "(C)" and insert "(B)"; delete ":" and insert ", 'single family residential structure' means 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 3-lines 19 through 22 Delete entirely.

Page 4-lines 1 through 22 Delete entirely.

Page 5-lines 1 through 12 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.

Page 6-after line 9 Insert:

"**Section 3.** The exemption provided by this act shall first apply to the tax year beginning January 1, 2024."

Page 6-line 11 Delete entirely and insert:

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

HB0052H3002/ADOPTED

Page 2-line 4 Before "This" insert "An owner who receives a homestead exemption under this paragraph shall not be entitled to any additional property tax exemption for or related to the residential real property in the same tax year except for an exemption where the amount of the

exemption is determined based on the amount of the assessed value that is in excess of the prior year assessed value of the property.". SOMMERS

HB0052H3003/ADOPTED (CORRECTED COPY)

Delete the Olsen second reading amendment (HB0052H2003/A), the Storer second reading amendment (HB0052H2004/A) and the Sommers third reading amendment (H0052H3001/ACC) entirely and further amend as follows:

- Page 2-line 2 Delete "primary".
- Page 2-line 3 Delete "residence" and insert "single family residential structure".
- Page 2-line 4 Delete "2027" and insert "2025".
- Page 2-line 8 Delete "primary residence" and insert "single family residential structure"; delete "the following amounts shall be exempt as".
- Page 2-line 9 Delete entirely and insert "the first forty thousand dollars (\$40,000.00) of fair market value shall be exempt as a homestead exemption;".
- Page 2-lines 11 through 23 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 1 through 3 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 5 through 15 Delete entirely.
- Page 3-line 17 Delete "(C)" and insert "(B)"; delete ":" and insert ", 'single family residential structure' means 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 3-lines 19 through 22 Delete entirely.
- Page 4-lines 1 through 22 Delete entirely.
- Page 5-lines 1 through 12 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 6-after line 9 Insert:
- "**Section 3.** The exemption provided by this act shall first apply to the tax year beginning January 1, 2024."
- Page 6-line 11 Delete entirely and insert:

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

HB0052H3004/ADOPTED

Delete the Olsen second reading amendment (HB0052H2003/A), the Storer second reading amendment (HB0052H2004/A), the first Sommers third reading amendment (H0052H3001/ACC) and the third Sommers third reading amendment (HB0052H3003/AC) entirely and further amend as follows:

- Page 2-line 2 Delete "primary".
- Page 2-line 3 Delete "residence" and insert "single family residential structure".
- Page 2-line 4 Delete "2027" and insert "2024".
- Page 2-line 8 Delete "primary residence" and insert "single family residential structure"; delete "the following amounts shall be exempt as".
- Page 2-line 9 Delete entirely and insert "the first sixty thousand dollars (\$60,000.00) of fair market value shall be exempt as a homestead exemption;".
- Page 2-lines 11 through 23 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 1 through 3 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 5 through 15 Delete entirely.
- Page 3-line 17 Delete "(C)" and insert "(B)"; delete ":" and insert ", 'single family residential structure' means 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 3-lines 19 through 22 Delete entirely.
- Page 4-lines 1 through 22 Delete entirely.
- Page 5-lines 1 through 12 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 6-after line 9 Insert:

"Section 3. The exemption provided by this act shall first apply to the tax year beginning January 1, 2024.".

- Page 6-line 11 Delete entirely and insert:

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

HB0052H3005/ADOPTED

Delete the Olsen second reading amendment (HB0052H2003/A), the Storer second reading amendment (HB0052H2004/A), the first Sommers third reading amendment (H0052H3001/ACC), the third Sommers third reading amendment (HB0052H3003/AC) and the fourth Sommers third reading amendment (HB0052H3004/A) entirely and further amend as follows:

- Page 2-line 2 Delete "primary".
- Page 2-line 3 Delete "residence" and insert "single family residential structure".
- Page 2-line 4 Delete "2027" and insert "2024".
- Page 2-line 8 Delete "primary residence" and insert "single family residential structure"; delete "the following amounts shall be exempt as".
- Page 2-line 9 Delete entirely and insert "the first seventy thousand dollars (\$70,000.00) of fair market value shall be exempt as a homestead exemption;".
- Page 2-lines 11 through 23 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 1 through 3 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 5 through 15 Delete entirely.
- Page 3-line 17 Delete "(C)" and insert "(B)"; delete ":" and insert ", 'single family residential structure' means 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 3-lines 19 through 22 Delete entirely.
- Page 4-lines 1 through 22 Delete entirely.
- Page 5-lines 1 through 12 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 6-after line 9 Insert:

"Section 3. The exemption provided by this act shall first apply to the tax year beginning January 1, 2024.".

- Page 6-line 11 Delete entirely and insert:

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

HB0052H3006/FAILED

Delete the Olsen second reading amendment (HB0052H2003/A), the Storer second reading amendment (HB0052H2004/A), the first Sommers third reading amendment (H0052H3001/ACC), the third Sommers third reading amendment (HB0052H3003/AC), the fourth Sommers third reading amendment (HB0052H3004/A) and the fifth Sommers third reading amendment (HB0052H3005/A) entirely and further amend as follows:

- Page 2-line 2 Delete "primary".
- Page 2-line 3 Delete "residence" and insert "single family residential structure".
- Page 2-line 4 Delete "2027" and insert "2024".
- Page 2-line 8 Delete "primary residence" and insert "single family residential structure"; delete "the following amounts shall be exempt as".
- Page 2-line 9 Delete entirely and insert "twenty-five percent (25%) of the fair market value shall be exempt as a homestead exemption;".
- Page 2-lines 11 through 23 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 1 through 3 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 5 through 15 Delete entirely.
- Page 3-line 17 Delete "(C)" and insert "(B)"; delete ":" and insert ", 'single family residential structure' means 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 3-lines 19 through 22 Delete entirely.
- Page 4-lines 1 through 22 Delete entirely.
- Page 5-lines 1 through 12 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 6-after line 9 Insert:

"Section 3. The exemption provided by this act shall first apply to the tax year beginning January 1, 2024.".

- Page 6-line 11 Delete entirely and insert:

"Section 4. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.". STORER, BYRON

HB0052H3007/ADOPTED

Delete the Olsen second reading amendment (HB0052H2003/A), the Storer second reading amendment (HB0052H2004/A), the first Sommers third reading amendment (H0052H3001/ACC), the third Sommers third reading amendment (HB0052H3003/AC), the fourth Sommers third reading amendment (HB0052H3004/A), the fifth Sommers third reading amendment (HB0052H3005/A) and the Storer third reading amendment (HB0052H3006/A) entirely and further amend as follows:

- Page 2-line 2 Delete "primary".
- Page 2-line 3 Delete "residence" and insert "single family residential structure".
- Page 2-line 4 Delete "2027" and insert "2024".
- Page 2-line 8 Delete "primary residence" and insert "single family residential structure"; delete "the following amounts shall be exempt as".
- Page 2-line 9 Delete entirely and insert "the first one hundred thousand dollars (\$100,000.00) of fair market value shall be exempt as a homestead exemption;".
- Page 2-lines 11 through 23 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 1 through 3 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 3-lines 5 through 15 Delete entirely.
- Page 3-line 17 Delete "(C)" and insert "(B)"; delete ":" and insert ", 'single family residential structure' means 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 3-lines 19 through 22 Delete entirely.
- Page 4-lines 1 through 22 Delete entirely.
- Page 5-lines 1 through 12 Delete entirely including the House standing committee amendment (HB0052HS001/A) to these lines.
- Page 6-after line 9 Insert:

"Section 3. The exemption provided by this act shall first apply to the tax year beginning January 1, 2024.".

- Page 6-line 11 Delete entirely and insert:

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

2/27/2024 H 3rd Reading:Passed 55-6-1-0-0

ROLL CALL

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

Nays: Representative(s) Brown, Chestek, Nicholas, Provenza, Sherwood, Zwonitzer, Dave

Excused: Representative Burkhart, Jr

Ayes 55 **Nays** 6 **Excused** 1 **Absent** 0 **Conflicts** 0

2/28/2024 S Received for Introduction

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

3/5/2024 S No report prior to CoW Cutoff

3/5/2024 S:Died in Committee Returned Bill Pursuant to SR 5-4